RG 104, 8KRA-104-84-046 + 8KRA-104-84-052 Combined Into One Series (One Box)

8KRA-104-84-052, Letters Received, 1905 1 Bundle (Combined with 8KRA-104-84-046)





TREASURY DEPARTMENT



WASHINGTON

June 1, 1910.

Mr. Villiam R. Russell,

1523 Welton Street,

Denver, Colorado.

Sir:

You are informed that the Department accepts
your proposal dated May 27, 1910, for supplying bituminous coal for use in the U.S. Mint building,
Denver, Colorado, during the fiscal year ending June
30, 1911, the cost of the same to be paid from the
appropriation: "Contingent Expenses, Nint at Denver,
1911," under the following terms and conditions:

1,500 tons, or so much thereof as may be necessary, to be determined by the exigencies of the service, of good steam coking, run of mine, bituminous coal, freshly mined, theroughly cleaned, free from fine coal, dirt and excessive dust, known commercially an "Pinnacle" from the Pinnacle Mine and the Mammoth Vein, located in Routt County, Colorado, and having as a contract standard 12,320 British Thermal Units in the coal as delivered and 5 per cent of ash in the dry coal, at a price of \$4.35 per ton of 2,240 pounds; with the understanding that the deliveries of edal under the terms of this contract will be regularly and systematically sampled and corrections made for variations in the number of British Thermal Units in the coal as delivered and the ash in the dry coal, as provided in the accompanying specification and proposal form, all the provisions of which are made a part of this contract.

There is inclosed herewith a copy of the specifica-

William E. Russell.

blank form of bond which you are requested to execute in the penal sum of \$2,500.00 as a guarantee for the faithful performance of the provisions of your contract. Special attention is invited to the rules attached to the bond which should be carefully observed in its execution.

The copy of the advertisement which must be forwarded with the bond should be obtained from the Superintendent of the U.S. Mint, Danver, Colorado. The other necessary papers which should accompany your bond, including the letter of acceptance and your original proposal, will be furnished by this Department.

Your certified check in the sum of \$652.50 will be returned to you upon the receipt of your bond and its approval by the Solicitor of the Treasury.

The inclosed copy of instructions relative to the sampling of coal deliveries will be carefully followed by the officials of the Mint building, and the settlement of your accounts will be made upon a monthly basis and after the results of the analyses and tests of samples have been determined by the Tschnologic Branch of the United States Geological Survey.

Please acknowledge the receipt of this communication

William E. Russell.

and return your bond properly executed, with copy of advertisement attached, as soon as possible.

By direction of the Secretary:

Respectfully,

Acting Secretary.

SPECIFICATION AND PROPOSAL

FOR

COAL

Bituminous coal, U.S. mint Building, Denver, Colorado Fiscal year 1911

TO BE SUPPLIED TO THE UNITED STATES PUBLIC BUILDINGS UNDER CONTROL OF THE TREASURY DEPARTMENT



WASHINGTON
GOVERNMENT PRINTING OFFICE
1910

SPECIFICATION AND PROPOSAL FOR SUPPLYING COAL.

United States Wint Building, Denver, Colorado, april 1.,1910.

PROPOSAL.

1	Sealed proposals will be received at this office until 2 o'clock p. m., May 27, 1919, fo
2	supplying coal to the United States Whint building
3	at Denver, Colora do as follows:
4	1500 tono sun of mine biluminous coal as
5	hereinafter described.
6	
-	701 · · · · · · · · · · · · · · · · · · ·

The quantity of coal stated above is based upon the previous annual consumption, and proposals must be made upon the basis of a delivery of 10 per cent more or less than this amount, subject to the actual requirements of the service.

8 9

Proposals must be made on this form, and include all expenses incident to the delivery and stowage of the coal, which must be delivered in such quantities, and at such times within the fiscal year ending June 30, 1911, as may be required.

Proposals must be accompanied by a deposit (certified check, when practicable, in favor of the Secretary of the Treasury) amounting to 10 per cent of the aggregate amount of the bid submitted, as a guaranty that it is bona fide. Deposits will be returned to unsuccessful bidders immediately after award has been made, but the deposit of the successful bidder will be retained until after the coal shall have been delivered, and final settlement made therefor, as security for the faithful performance of the terms of the contract, with the understanding that the whole or a part thereof may be used to liquidate the value of any deficiencies in quality or delivery that may arise under the terms of the contract.

When the amount of the contract exceeds \$10,000, a bond may be executed in the sum of 25 per cent of the contract amount, and in this case the deposit or certified check submitted with the proposal will be returned after approval of the bond.

The bids will be opened in the presence of the bidders, their representatives, or such of them as may attend, at the time and place above specified.

In determining the award of the contract, consideration will be given to the quality of the coal offered by the bidder, as well as the price per ton, and should it appear to be to the best interests of the Government to award the contract for supplying coal at a price higher than that named in lower bid or bids received, the award will be so made.

The right to reject any or all bids and to waive defects is expressly reserved by the Government.

* DESCRIPTION OF COAL DESIRED.

30	Bids are desired on coal described as follows:
31	Good steam coking run of mine bituminous coal
32	equal to the Broadhead or Green Conon mined in
33	Southern Colorado. The coal to be supplied under this
34	contract to be freshly mined thoroughly cleaned
35	and reasonably free from dirt and fine coal and
36,	excessive dust, and adapted for economic use
37	in the Hawley Down Draft Fernaces in use at
38	said beidding.
39	Page 5 of this specification must be carefully filled
40	out in every detail.
41	Coals containing more than the following percentages, based upon dry coal, will not be considered:
42	Ash
43	Volatile matter
44	
45	†Dust and fine coal as delivered at point of consumption binder five per cent. DELIVERY.
	DELIVERY.
4.0	
46	The coal shall be delivered in such quantities and at such times as the Government may direct.
47	In this connection it may be stated that all the available storage capacity of the coal hunkers will be
48	placed at the disposal of the contractor to facilitate delivery of coal under favorable conditions.

After verbal or written notice has been given to deliver coal under this contract, a further notice may 49 be served in writing upon the contractor to make delivery of the coal so ordered within twenty-four hours 50 51 after receipt of said second notice.

Should the contractor, for any reason, fail to comply with the second request the Government will 52 be at liberty to buy coal in the open market, and to charge against the contractor any excess in price of 53 coal so purchased over the contract price.

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^{*} Note.—This information will be given by the Government as may be determined by boiler and furnace equipment, operating conditions, and the local market.

[†] Note.—All coal which will pass through a \(\frac{1}{8} \)-inch round-hole screen.

SAMPLING.

Samples of the coal delivered will be taken by a representative of the Government.

In all cases where it is practicable, the coal will be sampled at the time it is being delivered to the building. In case of small deliveries, it may be necessary to take these samples from the yards or bins. The sample taken will in no case be less than the total of one hundred (100) pounds, to be selected proportionally from the lumps and fine coal, in order that it will in every respect truly represent the quantity of coal under consideration.

In order to minimize the loss in the original moisture content the gross sample will be pulverized as rapidly as possible until none of the fragments exceed ½ inch in diameter. The fine coal will then be mixed thoroughly and divided into four equal parts. Opposite quarters will be thrown out and the remaining portions thoroughly mixed and again quartered, throwing out opposite quarters as before. This process will be continued as rapidly as possible until the final sample is reduced to such amount that all of the final sample thus obtained will be contained in the shipping can or jar and sealed airtight.

The sample will then be forwarded to the Chief Clerk of the Treasury Department, care of the storekeeper.

If desired by the coal contractor, permission will be given to him, or his representative, to be present and witness the quartering and preparation of the final sample to be forwarded to the Government laboratories.

Immediately on receipt of the sample it will be analyzed and tested by the Government, following the method adopted by the American Chemical Society and using a bomb calorimeter. A copy of the result will be mailed to the contractor upon the completion thereof.

CAUSES FOR REJECTION.

A contract entered into under the terms of this specification shall not be binding if, as the result of a practical service test of reasonable duration, the coal fails to give satisfactory results due to excessive clinkering, or to a prohibitive amount of smoke.

It is understood that the coal delivered during the year will be of the same character as that specified by the contractor. It should, therefore, be supplied, as nearly as possible, from the same mine or group of mines.

Coal containing percentages of volatile matter, sulphur, and dust higher than the limits indicated on page 2, and coal containing a percentage of ash in excess of the maximum limits indicated in the following table will be subject to rejection.

In the case of coal which has been delivered and used for trial, or which has been consumed or remains on the premises at the time of the determination of its quality, payment will be made therefor at a reduced price computed under the terms of this specification.

Occasional deliveries containing ash up to the percentage indicated in the column of "Maximum limits for ash," on page 4, may be accepted. Frequent or continued failure to maintain the standard established by the contractor, however, will be considered sufficient cause for cancellation of the contract.

*PRICE AND PAYMENT.

Upon the completion of an order for any particular month during the fiscal year the custodian may, upon the written request of the contractor, certify a voucher at once on the basis of ninety per cent (90 per cent) of the total amount of the bill based on the contract price and the total tonnage of the monthly order; the ten per cent (10 per cent) being withheld to protect the Government against the delivery of coal of inferior quality, and to offset any deduction which may be ascertained as the result of the analyses and tests of samples representing the average quality of all the deliveries on the order as reported by the proper bureau of the Government. Upon the receipt of said report on the quality of the coal in question, final settlement will be made.

^{*}Note.—The economic value of a fuel is affected by the actual amount of combustible matter it contains, as determined by its heating value shown in British thermal units per pound of fuel, and also by other factors, among which is its ash content. The ash content not only lowers the heating value and decreases the capacity of the furnace, but also materially increases the cost of handling the coal, the labor of firing, and the cost of the removal of ashes, etc.

If the ten per cent (10 per cent) withheld should prove insufficient to satisfy the claim of the Government on account of the delivery of an extremely low-grade fuel, the balance will be deducted from the next succeeding order or orders.

Payment will be made upon the basis of the price named in the proposal for the coal specified therein, corrected for variations in heating value and ash, as shown by analysis, above and below the standard established by the contractor in this proposal.

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108 109 The corrections in price for variations in British thermal units is a pro rata one, and is determined by the following formula:

For example, if a coal delivered on a contract guaranteeing 14,000 B. t. u. "as delivered" at a price of \$3 per ton shows by calorific test 14,300 B. t. u. "as delivered," the price to be paid is, by substitution in the formula, $\frac{14,300 \times \$3}{14,000} = \3.0642 .

The price will also be further corrected for the percentages of ash. For all coal which by analysis contains less ash than that established in this proposal a premium of 2 cents per ton for each whole per cent less ash will be paid. An increase in the ash content of two (2) per cent over the standard established by contractor will be tolerated without exacting a penalty for the excess of ash. When such excess exceeds two (2) per cent above the standard established, deductions will be made from price paid per ton in accordance with following table:

	-									
	No	Cents per ton to be deducted.								
Ash as established in proposal.	deduction for limits below.	2	4	7	12	18	25	35	Maxi- mum limits for ash.	
	501011.			Percenta	ges of ash in	dry coal.				
Per cent.								-		
5	7	7- 8	8- 9	9-10	10-11	11-12	12-13	13-14	12	
6	8	8-9	9-10	10-11	11-12	12-13	13-14	14–15	13	
7		9-10	10-11	11-12	12-13	13-14	14-15	15-16	14	
8	10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	14	
9	11	11–12	12-13	13-14	14-15	15-16	16-17	17-18	15	
10	12	12-13	13-14	14–15	15-16	16-17	17-18 .		16	
10	. 13	13-14	14-15	15-16	16-17	17-18	18-19 .		16	
12	. 14	14–15	15–16	16-17	17-18	18-19	19-20 .		17	
13	15	15-16	16-17	17–18	18-19	19-20	20-21 .		18	
L1		16-17	17-18	18-19	19-20	20-21	21-22 .		19	
10		17–18	18-19	19–20	20-21	21-22 .			19	
10		18-19	19-20	20-21	21-22	22-23 .			20	
*********		19-20	20-21	21-22	22-23 .				21	
18	20			22-23					22	
	40	20-21	21-22	44-40						

Proposals to receive consideration must be submitted upon this form and contain all of the information requested below.
Denver, Colorado
may 9-1 1010
The undersigned hereby agree to furnish to the U.S. Mint 27, ,1910
building at Alexander, (alexander), the coal described, in tons of 2,240 pounds each and in quantity, 10 per cent more or less than that stated on page 1, as may be required during the fiscal year ending June 30, 1911, in strict accordance with this specification; the coal to be delivered in such quantities and at such times as the Government may direct.
Price per ton (2,240 pounds) Tour dollars and thirty five cents & 4/35
Commercial name of the coal Pinnacle
Name of the mine or mines - Sinnacle
Location of the mine or mines Route County, Colorado
Location of the mine or mines Route County, Colorado Name or other designation of the coal bed or vein Mannoth
Size (indicate information which will apply)—
Unsized Lump Run of mine Run of Min
Screened, throughinch and overinch { Round Square } Openings.
Dan to establish a basis for payment:
British thermal units in coal as delivered. (2320
Ash in dry coal (Method of American Chemical Society) It is important that the standards furnished with bids do not establish a higher value than can be actually maintained under the erms of the contract. In this connection it should be recognized that the standards furnished with bids do not establish a higher value than can be actually maintained under the
righter economic value for the fuel than is actually delivered in carload lots, due to greater care in the separation of extraneous matter than the coal of the "mine sample." It is evident, therefore, that it will be to the best interests of the contractor to furnish a corrections from the contract price, and may cause a cancellation of the contract, while deliveries of a coal of higher grade than quoted will be available or the contract price per ton.
Signature: William & Russell, Address: 1523 Welton Street.
Address: 1522 Wellow Street.
Name of corporation,
Name of president,
ame of secretary,
inder what law (State) corporation is organized:
1 Samed.

PROPOSAL FOR COAL

FOR TH

1.

Building

U.S.

Suited States mint Berg., Denver, Colorado.

TREASURY DEPARTMENT, CHIEF CLERK AND SUPERINTENDENT. Form No. 105.—Ed. Apr. 19-09—500.

SPECIFICATION

Bituminous Coal, Fiscal year, 1910.

PROPOSAL FOR COAL

TO BE SUPPLIED TO

UNITED STATES PUBLIC BUILDINGS

UNDER CONTROL OF THE

TREASURY DEPARTMENT.

SPECIFICATION AND PROPOSAL FOR SUPPLYING COAL.

United States Mint Building. Denver Colorado, april 1, 1909

PROPOSAL.

Sealed proposals will be received at this office until 2 o'clock p. m., June 8, 1909, for supplying coal to the United States Mint building at Denver, Colorado as follows:

4. 2500 tons bituminaus coal as hereinafter described.

The quantity of coal stated above is based upon the previous annual consumption, and proposals must be made upon the basis of a delivery of 10 per cent more or less than this amount, subject to the actual requirements of the service.

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Proposals must be made on this form, and include all expenses incident to the delivery and stowage of the coal, which must be delivered in such quantities, and at such times within the fiscal year ending June 30, 1910, as may be required.

Proposals must be accompanied by a deposit (certified check, when practicable, in favor of the Secretary of the Treasury) amounting to 10 per cent of the aggregate amount of the bid submitted, as a guaranty that it is bona fide. Deposits will be returned to unsuccessful bidders immediately after award has been made, but the deposit of the successful bidder will be retained until after the coal shall have been delivered, and final settlement made therefor, as security for the faithful performance of the terms of the contract, with the understanding that the whole or a part thereof may be used to liquidate the value of any deficiencies in quality or delivery that may arise under the terms of the contract.

When the amount of the contract exceeds \$10,000, a bond may be executed in the sum of 25 per cent of the contract amount, and in this case the deposit or certified check submitted with the proposal will be returned after approval of the bond.

The bids will be opened in the presence of the bidders, their representatives, or such of them as may attend, at the time and place above specified.

Biesers will be permitted to submit a proposal bond instead of certified check with bies.

In determining the award of the contract, consideration will be given to the quality of the coal offered 26 by the bidder, as well as the price per ton, and should it appear to be to the best interests of the Govern-27 ment to award the contract for supplying coal at a price higher than that named in lower bid or bids 28 received, the award will be so made. 29

The right to reject any or all bids and to waive defects is expressly reserved by the Government.

* DESCRIPTION OF COAL DESIRED.

31	Bids are desired on coal described as follows:
3 2	Good steam, coking, run of mine, bituminan
33	coal freshly mined, thoroughly cleaned, free from
34	fine coal, dirt and excessive dust, and equal to
35	the best quality of Broadhead run of mine coal,
36	which shall be adapted for economic use in
37	Hawley Down Draft Jumaces, and which the
	contain not less than 17,300 British thermal
39	units in the coal as received or delivered
40	
41	
42	Coals containing more than the following percentages, based upon dry coal, will not be considered:
43	Ash
44	Volatile matter
45	Sulphur
46	† Dust and fine coal as delivered at point of consumption per cent.
	DELIVERY.
47 48 49 50 51 52	The coal shall be delivered in such quantities and at such times as the Government may direct. In this connection, it may be stated that all the available storage capacity of the coal bunkers will be placed at the disposal of the contractor to facilitate delivery of coal under favorable conditions. After verbal or written notice has been given to deliver coal under this contract, a further notice may be served in writing upon the contractor to make delivery of the coal so ordered within twenty-four hours after receipt of said second notice.
	V av

Note.—This information will be given by the Government as may be determined by boiler and furnace equipment, operating conditions, and the local market.

† Note.—All coal which will pass through a 1-inch round-hole screen.

30

Bisdur are requested to submit representa-tive samples of the skind of coal offered.

Should the contractor, for any reason, fail to comply with the second request the Government will be at liberty to buy coal in the open market, and to charge against the contractor any excess in price of coal so purchased over the contract price.

SAMPLING.

Samples of the coal delivered will be taken by a representative of the Government.

In all cases where it is practicable, the coal will be sampled at the time it is being delivered to the building. In case of small deliveries, it may be necessary to take these samples from the yards or bins. The sample taken will in no case be less than the total of one hundred (100) pounds, to be selected proportionally from the lumps and fine coal, in order that it will in every respect truly represent the quantity of coal under consideration.

In order to minimize the loss in the original moisture content the gross sample will be pulverized as rapidly as possible until none of the fragments exceed ½ inch in diameter. The fine coal will then be mixed thoroughly and divided into four equal parts. Opposite quarters will be thrown out and the remaining portions thoroughly mixed and again quartered, throwing out opposite quarters as before. This process will be continued as rapidly as possible until the final sample is reduced to such amount that all of the final sample thus obtained will be contained in the shipping can or jar and sealed airtight.

The sample will then be forwarded to the Chief Clerk of the Treasury Department, care of the

70 storekeeper.

 If desired by the coal contractor, permission will be given to him, or his representative, to be present and witness the quartering and preparation of the final sample to be forwarded to the Government laboratories.

Immediately on receipt of the sample it will be analyzed and tested by the Government, following the method adopted by the American Chemical Society and using a bomb calorimeter. A copy of the result will be mailed to the contractor upon the completion thereof.

CAUSES FOR REJECTION.

A contract entered into under the terms of this specification shall not be binding if, as the result of a practical service test of reasonable duration, the coal fails to give satisfactory results due to excessive clinkering, or to a prohibitive amount of smoke.

It is understood that the coal delivered during the year will be of the same character as that specified by the contractor. It should, therefore, be supplied, as nearly as possible, from the same mine or group of mines.

Coal containing percentages of volatile matter, sulphur, and dust higher than the limits indicated on page 2, and coal containing a percentage of ash in excess of the maximum limits indicated in the following table will be subject to rejection.

In the case of coal which has been delivered and used for trial, or which has been consumed or remains on the premises at the time of the determination of its quality, payment will be made therefor at a reduced price computed under the terms of this specification.

Occasional deliveries containing ash up to the percentage indicated in the column of "Maximum limits for ash," on page 4, may be accepted. Frequent or continued failure to maintain the standard established by the contractor, however, will be considered sufficient cause for cancellation of the contract.

* PRICE AND PAYMENT.

Payment will be made on the basis of the price named in the proposal for the coal specified therein, corrected for variations in heating value and ash, as shown by analysis, above and below the standard established by contractor in this proposal. For example, if the coal contains two (2) per cent, more or less, British thermal units than the established standard, the price will be increased or decreased two (2) per cent accordingly.

The price will also be further corrected for the percentages of ash. For all coal which by analysis contains less ash than that established in this proposal a premium of 1 cent per ton for each whole per cent less ash will be paid. An increase in the ash content of two (2) per cent over the standard established by contractor will be tolerated without exacting a penalty for the excess of ash. When such excess exceeds two (2) per cent above the standard established, deductions will be made from price paid

103	per	ton	in	accordance	with	following	table:
-----	-----	-----	----	------------	------	-----------	--------

. 99

	Cents per ton to be deducted.								Maxi-
Ash as established in proposal.	deduc- tion for limits	2	4	7	12	18	25	35	mum limits for ash.
	below.		Percentages of ash in dry coal.						
Per cent.	7	7-8	8- 9	9–10	10-11	11–12	12–13	13–14	12
6	8	8- 9	9-10	10-11	11-12	12-13	13-14	14–15	13
7	9	9–10	10-11	11-12	12–13	13–14	14-15	15-16	14
8	10	10-11	11-12	12-13	13-14	14–15	15–16	16–17	14
9	11	11–12	12-13	13-14	14–15	15–16	16–17	17–18	15
10	12	12-13	13-14	14-15	15–16	16–17	17–18		16
11	13	13-14	14-15	15-16	16-17	17–18	18–19		16
12	. 14	14–15	15-16	16-17	17–18	18–19	19-20		. 17
13	. 15	15-16	16-17	17–18	18–19	19–20	20-21		. 18
14	. 16	16–17	17–18	18-19	19–20	20–21	21-22		. 19
15	. 17	17-18	18-19	19–20	20-21	21-22			. 19
16	. 18	18–19	19–20	20-21	21-22	22-23			. 20
17	19	19–20	20-21	21-22	22-23				. 21
18	_ 20	20-21	21-22	22-23					. 22

^{*}Note.—The economic value of a fuel is affected by the actual amount of combustible matter it contains, as determined by its heating value shown in British thermal units per pound of fuel, and also by other factors, among which is its ash content. The ash content not only lowers the heating value and decreases the capacity of the furnace, but also materially increases the cost of handling the coal, the labor of firing, and the cost of the removal of ashes, etc.

Proposals to receive consideration must be submitted upon this form and contain all of the inf	ormation
requested.	
Denver, Colorado	
June 5	1909
	1007
The undersigned hereby agree to furnish to the U.S. Mint	
building at Denver, Colorado, the coal described, in tons of 2,240 pour	1
and in quantity, 10 per cent more or less than that stated on page 1, as may be required during	the fines!
year ending June 30, 1910, in strict accordance with this specification; the coal to be delivered	in such
quantities and at such times as the Government may direct.	
Price per ton (2,240 pounds)	***************************************
Commercial name of the coal Green Canon	
Name of the mine or mines Green Canon	
Name of the mine or mines	
Location of the mine or mines Las animas Country, Color	ado
Name or other designation of the coal bed or vein	and measurement
Size (indicate information which will apply)—	
Unsized Lump Run of mine	
Limp Hill of mine	
(Round) Openings	-
Sercened, through inch and over inch Square Openings.	
Data to establish a basis for payment:	
British thermal units in coal as delivered 13.940	
,	
	per cent.
It is important that the above information does not establish a higher standard than can be actually maintained under the contract; and in this connection it should be noted that the small samples taken from the mine are invariably of his than the coal actually delivered therefrom. It is evident them the mine are invariably of his	
correct description with average values of the goal efforming a filler than it will be to the best interests of the contractor	r to furnish a
deductions from the contract price, and may cause a cancellation of the contract, while deliveries of a coal of higher grade will be paid for at an increased price.	than quoted
Signature (1) illiam) & Russ	uel,
oiginture.	
Signature: William & Russ Address: 1523 Weston	treet
Name of corporation. Denver, Col	
	oraal
Name of president,	
Name of secretary,	
Under what law (State) corporation is organized:	

PROPOSAL FOR COAI

FOR THE

Building

mint "

Permey Polarido

Treasury Contract for Coin Bags for fiscal year 1912.

(Place)	54 Franklin S	St., New Yor	k City
(Dat	e) June 19.	1911	

The undersigned hereby agree to furnish coin bags of the qualities and makes below described, in such quantities as may be ordered by the Secretary of the Treasury, at the prices stated:

	LE.			RATE PER ER	BAG DELIV-
No. of Sample.		DESCRIPTION OF BAG.	FOR WHAT AMOUNT TO BE USED.	At points east of the Rocky Mountains.	At points west of the Rocky Mountains.
-					
	1	Bag to be 20½ inches long, 12 inches wide, to be of duck made from middling cotton, weighing not less than 8 ounces to the yard of 29 inches width, counting not less than 50 double threads to the inch in the warp and not less than 32 double threads to the inch in the filling, to be free from starch or sizing of any kind, and sewed with double row of stitching (lock-stitch) with No. 12 best four cord unbleached machine cotton thread, well stayed to prevent raveling.	\$1,000 silver	•0839	.0839
	2	Bag to be 14 inches long, 6½ inches wide, and to be of same material and make as sample No. 1.	\$5,000 gold	•0349	.0349
	3	Bag to be 16 inches long, 9½ inches wide, and to be of same material and make as sample No. 1.	\$500 silver	•05 3 9	•0539
	4	Bag to be 16 inches long, 9½ inches wide, and to be made of strong unbleached drill, sewed with double row of stitching (lock-stitch) and thread as provided for bag No. 1, well stayed to prevent raveling.	\$500 silver	.0347	•0347
	5	Bag to be 14½ inches long, 6½ inches wide, to be made of strong, heavy, unbleached sheeting, and to be sewed with single row of stitching (lock-stitch) and thread as provided for bag No. 1, well stayed to prevent raveling.	\$200 silver	•0169	•0169
	6	Bag to be 9½ inches long, 6 inches wide, and to be of same material and make as sample No. 5.	\$100 silver	.0114	.0114
1	7		\$50 silver	.00749	.00749
1		rial and make as sample No. 5.			
-	8	Bag to be 17 inches long, 11½ inches wide, and to be of same material and make as sample No. 4.	\$200 nickel	•0439	.0439
	9	Bag to be 8½ inches long, 2½ inches wide, and to be of same material and make as sample No. 5.	\$10 dimes, or \$5 nickel.	•0049	•0049

(Bidders should state Name and Address.)

J. ROSS COLLINS	

INSTRUCTIONS TO BIDDERS—COIN BAGS.

No bags are kept in the Stock of the Department, but they are ordered, from time to time, in quantities as required, upon requisition of public officers, and must be promptly delivered to any part of the United States, in the office for which they are ordered, free of expense to the Government for transportation or cartage. Bugs delivered and found to be inferior to samples submitted will be returned to contractor at the expense of the latter for transportation.

As some of the bags will be sent to public officers on the Pacific coast two rates will be given—one for delivery at points east, and one at points west, of the Rocky Mountains.

The Department is unable to state the number of bags which will be required. During the fiscal year ended June 30, 19..... over hundred thousand were ordered in sizes as shown inside.

Envelopes containing proposals should be marked "Proposals for Coin Bags," and addressed to the Secretary of the Treasury, accompanied by a sample bag of each size.

The bids will be considered and accepted or rejected item by item, and this proposal, so far as accepted by the Secretary of the Treasury, shall constitute the contract between the Government and the bidder, and no further contract will be executed.

Proposals will be received until June at 2 o'clock p. m.

The right is reserved to reject any or all bids, and to waive defects.

A certified check for \$400 will be required from the successful bidder as a guaranty of faithful performance of contract.

NUMBER OF COIN BAGS ORDERED DURING FISCAL YEAR

Size No. 1	

Size No. 2	
Size No. 3	**************************************
Size No. 4	
Size No. 5	
	4
Size No. 6	
Size No. 7	
Size No. 8	

Size No. 9	



TREASURY DEPARTMENT

WASHINGTON

July 11, 1911

Superintendent, U. S. Mint,

Denver, Colo.

Sir:

I am sending you herewith a copy of the contract with J. Ross Collins for coin bags for the fiscal year 1912.

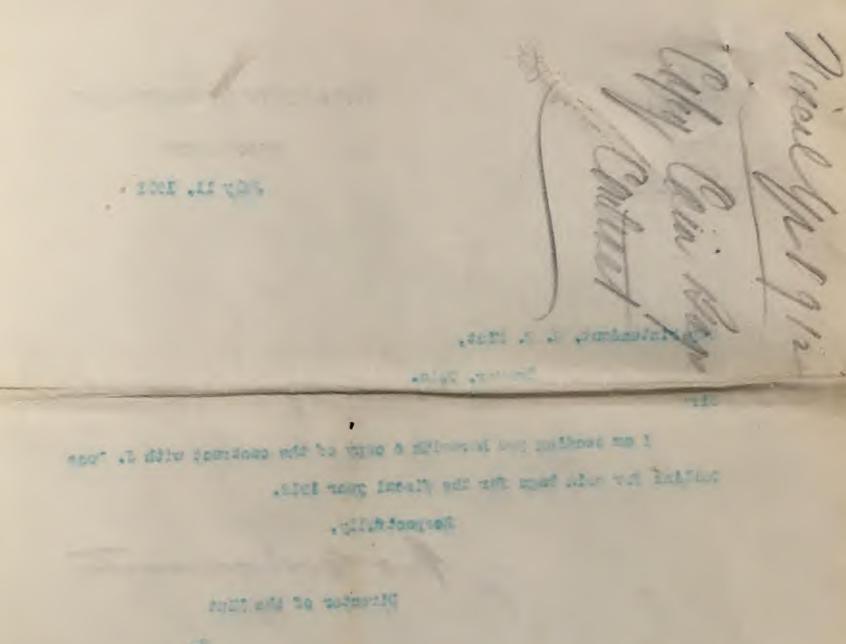
Respectfully,

Director of the Mint

S-

o & Nounts

(Enclosure)



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DIRECTOR OF THE MINT IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

Oct. 18, 1911

Superintendent, U.S.Mint, Denver. Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 72.026 tons of coal delivered at your institution by the Northern Coal & Coke Co. from September 5th to 28th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$299.66, as follows:

72.026 tons Bituminous coal Contract price per ton, \$4.09.

Heating value in B.t.u. per 1b. as received:

> Contract standard, 12,200 Actual. 12,410

Price per ton corrected for variation in B. t.u.

12,410 x \$4.09

\$4.1604

Ash: Contract standard, 4.9 to 6.9% Actual, Deduction on account of ash, Mone.

72.026 tons at \$4.1604

\$299.66

Less Aray ment or accurat 265,14 I am also enclosing copy of the report of analysis to be

forwarded to the contractor.

Respectfully,

Acting

(Enclosure)

OFFICE OF DIRECTOR OF THE MINT IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

Dec. 30, 1911.

14

Superintendent, U. B. Mint,

Denver, Colo.

La serial

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 78.125 tons of coal delivered at your institution by the Northern Coal & Coke Co. from November 4th to 21st, inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$320.05, as follows:

78.125 tons Bituminous Coal Contract price per ton, 4.09.

Heating value in B.t.u. per 1b. as received:

Contract standard, 12,200

Actual, 12,220

Price per ton corrected for

variation in B.t.u.

12,220 x 34.09 12,200

4.0967

No deduction on account of ash.

78.125 tons at 4.0967

Les fayment a account Respectfully,

287.58

\$ 32.

Director of the Mint

S-

P.S. I am also enclosing copy of the report of analysis to be forwarded to the contractor.



TREASURY DEPARTMENT

WASHINGTON Nov. 27, 1911.

Superintendent. U. S. Mint.

Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 36.904 tons of coal delivered at your institution by the Morthern Coal & Coke Co. from October 12th to 14th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$149.08, as follows:

36.904 tons Bituminous Coal Contract price per ton, \$4.09.

Heating value in B.t.u. per 1b. as received:

> Contract standard, 12,200 Actual, 12,050

Price per ton corrected for

variation in P.t.u

12,050 x \$4.09

Less payment on

\$4.0397

No deduction on account of ash.

36.904 tons @ \$4.0397

\$149.08

135.84

Director of the Mint

S-

P.S.

I am also enclosing copy of the report of analysis to be forwar ed to the contractor.





W

Inclosure 1287

TREASURY DEPARTMENT

Noveler 1/31

WASHINGTON July 26, 1911.

OFFICE OF
SUPERVISING ARCHITECT
IN REPLYING QUOTE
UPPER INITIAL, RIGHT-HAND CORNER

The Director of the Mint, Treasury Department.

Sir:

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell. Period of delivery, June 1 - 30, 1911. Kind of coal. Bituminous.

(Datawhich should appear verbatim in the voucher)

Number of tons, 46.290
Contract price per ton, \$4.35
Heating value in B.t.u. per 1b. as received:
Contract standard, 12,300
Actual, 12,055
Price per ton corrected) 12,055 x \$4.35 = \$4.2634

Ash:

One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully,

Executive Officer.

.\$197.35

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Judy Se. 1911.

beard Jungar a to suiges out distanced headfant ers ersar upon analyzes ande by the pureau of Times, covering delivery of cond to the Mint hullding, Denver, Colo,, From which a retthement of the account has been arrived at, as shown below:

> Contractor for fiscal year 1911, William E. Russell. Period of delivery, June 1 - 30, 1911. Mind of conl, Bituminous.

(nedouov edd at midadray ranges afueda dolawated)

Number of tone, 46,200 dontract price per ten. per lie, op received: Honting value in P.t.u. 12,300 Contrado Jenzones Actual, 12,055 ACRE. AC - 35.46 Price per ten corrected)

> AUTH Contract standard,

Previou Induction on account of, none-

price per ten corrected for variations in both 84.2056 .H.J. E bus due

46.290 tone at \$4.2634......

one copy of the report of the Fureau of Mises should be attached to the voucher when forwarded to the Department, and the other, tempther with the inclosed copy of this communication, should remner a January of the contractor will the request the baddingson of he removed in compliance therewith.

Hengoolfully.

OFFICE OF DIRECTOR OF THE MINT IN REPLYING QUATE INITIALS

TREASURY DEPARTMENT

WASHINGTON

August 17, 191: Marshar Strill

Superintendent, U. S. Mint,

Donver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 26.9107 toms of coal delivered at your institution by the Worthern Coal & Coke Co. from July 10 to July 12, inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$110.47, as follows:

26.9107 tons Bituminous coal Contract price per ton, \$4.09.

> Meating value in B.t.u. per 1b. as received:

Contract standard, 12,200 12,245 Actual.

Price per ton corrected for

variation in B.t.u.

12,245 x \$4.09 = \$4.1051

Ash: Contract standard, 4.9 to 6.9% Actual, Deduction on account of ash, None.

26.9107 tons at \$4.1051

\$110.47 99.06

here payment advanced I am also enclosing copy of the report of analysis to be

forwarded to the contractor.

Respectfully,



W

TREASURY DEPARTMENT

WASHINGTON July 10,1911.

OFFICE OF
SUPERVISING ARCHITECT
IN REPLYING QUOTE
UPPER INITIAL, RIGHT-HAND CORNER

Custodian
U. S. Mint,
Denver, Colorado.

Sir:

Referring to your letter of June 29,1911, submitting a record of the final delivery of coal to the Mint Building, Denver, Colorado, for the fiscal year 1911, you are informed that in future the work of computing prices, etc., from the analyses will be taken over by the office of the Director of the Mint, Treasury Department, and all cards and other correspondence regarding coal deliveries should be addressed to that office.

Respectfully,

Supervising Architect.

Inclosure 1566

TREASURY DEPARTMENT



WASHINGTON May 18, 1911.

OFFICE OF SUPERVISING ARCHITECT IN REPLYING QUOTE UPPER INITIAL, RIGHT-HAND CORNER

The Director of the Mint, Treasury Department.

Sir:

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell. Period of delivery, April 1 - 30, 1911. Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher)

Number of tons, 97.417 Contract price per ton, \$4.35 Heating value in B.t.u. per 1b. as received.

Contract standard, 12,300 Actual

Price per ton corrected) for variations in B.t.u)

Ash:

Contract standard, 5 to 7% Actual. 5.60%

Premium deduction on account of - none.

Price per ton corrected for

variations in both ash and B.t.u. 97.417 tons at \$4.3200.....\$420.84

dess formered on account One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully.

4

THIR . OLDO . HIVETO

Treasury Department,

May 18, 1911.

Bureau of the Mint,

May 19, 1911.

Intendent, U. S. Mint, Denver, Colo.,

for his jaformation and action.

Director of the Mint. upon analyses made by the lureau of Mines, severing delivery of coal to the Mint Bullding, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell. Period of delivery, April 1 - 30,1911. Mind of cost, Bitusinous.

(Bata which should appear verbetim in the voucher)

Mumber of tens, 97,417 Contract price per ton, (M.35 Menting value in B.t.u. per 18. as received. Contract standard, 12, 300

Leuton Price our ton corrected) for variations in T.t.a)

> : HOA Contract standard, S to T.

Joe. E. Sor. Proplet deduction on account of - none.

Price per ton corrected for variations in toth ask and E.t.u.

of blunco spath to morni od the Jungar od to vons san to the voucher when forwarded to the Begartaent, and and other, together with the inclosed copy of this openintestin, a feelt secuper out with respectace and as bettienents of alwest a vaucher to rendered to compliance theresith.



Inclosure 8284.

TREASURY DEPARTMENT

WASHINGTON March 7, 1911.

OFFICE OF
SUPERVISING ARCHITECT
IN REPLYING QUOTE
UPPER INITIAL, RIGHT-HAND CORNER

The Director of the Mint, Treasury Department. Sir: Tucker 18/11

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell. Period of delivery, January 1 - 31, 1911. Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher).

Number of tons, 155.627

Contract price per ton, \$4.35

Heating value in B.t.u. per 1b. as received:

Contract standard, 12,300

Actual, 12,163

Price per ton corrected) 12,163 x \$4.35 = \$4.2945

for variation in B.t.u.) 12,300

Ash:

One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully,

Supervising Architect.

Sh Baylon

gans

Treasury Department,
Bureau of the Mint,
March 8, 1911.
Respectfully referred to the
Superintendent, U. S. Mint, Denver,
Colorado, for promer action.

Director of the Mint.

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rest and the been interest the content of a report have protect to the content of sent to the content of the content of the content of the content of the content the content of the content the been content of the content the content of the content the content of the content the content of t

Tentrapher for finns year 1911, William I. Edorell. Furio of delivery, Jacoby I - 31, 1911.

("who wit at attactor ments ofwere notes attach

Construct of tens per ten. [1.75]
Construct relate in 3.1.0. per 15. as received:
Construct standard, 15.700
Actual
Tellos per ten corrected) 15.161 A 14.15 = 34
To reclation in 3.1.0.

Part of E ., Drahmate fortunal parties of product of the control o

MINISTER BUILDING

Con cope of the remains when foremend to the Dargartsont, and the color, to the remains when foremend to the Dargartsont, and the tenter, together with the instructor of this commitmation, soul tenter transmitted to the request that a remains to remains the remains to mend red in compliance therewith.

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FG. 600

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Inclosure 1325.

TREASURY DEPARTMENT

WASHINGTON March 30, 1911.

SUPERVISING ARCHITECT IN REPLYING QUOTE UPPER INITIAL, RIGHT-HAND CORNER

> The Director of the Mint, Treasury Department.

Sir:

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell. Period of delivery, February 1 - 28, 1911. Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher).

Number of tons, 130.243 Contract price per ton, \$4.35 Heating value in B.t.u. per lb. as received: Contract standard, 12,300 Actual, Price per ton corrected) for variation in B.t.u.)

Ash:

Contract standard, 5 to 7 % 5.32 % Actual,

Premium Deduction account of, None.

Price per ton corrected for

variations in both ash and B.t.u., \$4.3221

130.243 tons @ \$4.3221,\$562.92

One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully,

Supervising Architect.





Inclosure 1449

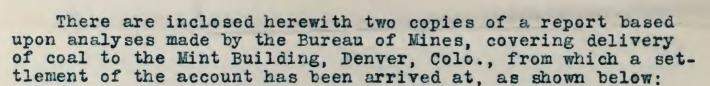
TREASURY DEPARTMENT

WASHINGTON April 15, 1911.

OFFICE OF SUPERVISING ARCHITECT IN REPLYING QUOTE UPPER INITIAL, RIGHT-HAND CORNER

> The Director of the Mint, Treasury Department.

Sir:



Contractor for fiscal year 1911, William E. Russell. Period of delivery, March 1 to 31,1911. Kind of coal. Bituminous.

(Data which should appear verbatim in the voucher).

Number of tons, 168.364 Contract price per ton, \$4.35 Heating value in B.t.u. per 1b. as received: Contract standard, 12,300 Actual, 12, 184 Price per ton corrected) 12,184 x \$4.35 = \$4.3090 for variation in B.t.u.

Ash:

Contract standard, 5 to 7% 5.67 % Premium or deduction on account of, None. Price per ton corrected for variations in both ash and B.t.u., \$4.3090 168.364 tons @ \$4.3090 \$725.48

Less bayment or accumul One copy of the report of the Bureau of Mines should 66.34 be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication. should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully.

Supervising Architect.

Bureau of the Mint,
April 17, 1911.
Respectfully referred to the Supeintendent, U.S. Mint, Denver, Colo.,
his information and action.

Acting Director of the Mint.

Mostl 15,1911.

The state of the second large of the second to the second

Contractor for fine 1 year 1011, William F. Bussell. Person of coal, Milwarett.

(nein ship shortd appear verbuils to the voucher).

Transcript tone, 168.364

Sontract of tone, 168.364

Headirn volum in B.A.W. ser 10. se received:

Contract of tone of tone 12,360

Prior per ton corrected, 12,184 = 14.30

For perior in t.t.a.

the attached to the remains when forwarded to the wondrivent, and the classes to the wondrivent, and the collect strates at the inchesed copy of this communication, should be typesed to the contractor with the remain limit a vector of the remaind the compliance therewith.

Remonday 1033,

TREASURY DEPARTMENT

WASHINGTON

February 3, 1912.

Superintendent, U. S. Mint, Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 126.232 tons of coal delivered at your institution by the Northern Coal & Coke Co. from December 2nd to 26th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of 497.29, as follows:

126.232 tons Bituminous Coal Contract price per ton, 4.09.

Heating value in B. t.u. per 1b. as received:

Contract standard, 12,200 Actual, 11.811

Price per ton corrected for variation in B.t.u.:

11.811 x \$4.09

= \$3.9595

Ash: Contract Standard, 4.9% to 6.9% Actual, 7.05%

Deducting on account of excess ash, 2¢

Price per ton corrected for excess of ash, \$3.9595 - 2¢ = \$3.9395

126.232 tons at 3.9395

497.29

I am also enclosing copy of the report of analysis to be

forwarded to the contractor.

Respectfully,

Director of the Mint

TREASURY DEPARTMENT

WASHINGTON

March 5, 1912.

Superintendent, U. S. Mint. Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 92.843 tons of coal delivered at your institution by the Northern Coal & Coke Co. from January 4th to 24th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of 377.86, as follows:

92.843 tons Bituminous Coal Contract price per ton, 4.09.

Heating value in B.t.u. per 1b. as received:

> Contract Standard, 12,200 Actual. 12.140

Price per ton corrected for variation in B.t.u.:

12,140 x 34.09

\$4.06988

Contract Standard, 4.9% to 6.9% Ash: Actual,

No deduction on account of ash.

Less payment on account I am also enclosing copy of the report of analysis to be 36.11 92.843 tons at 34.06988 \$377.86

Respectfully.

forwarded to the contractor.

Director of the Mint

TREASURY DEPARTMENT

WASHINGTON

April 1. 1912.

Superintendent, U. S. Fint, Denver. Colo.

Sir:

I am enclosing herewith the report of the Bureau of lines giv in its analysis of the 75.598 tons of coal delivered at your institution by the Northern Coal & Colo Co. from February 7th to 29th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sun of 308.18, as follows:

75.598 tons Bituminous Coal Contract price per ton, 4.09.

Heating value in B.t.u. per 11. as received:

> Contract standard, 12,200 Actual. 12,160

Price per ton corrected for variation in B.t.u.:

12,160 x 4.09

12,200

Ash: Contract standard, 4.95 to 6.95

Actual, 6.65 No deduction on account of ash.

75.598 tons at 4.0765 \$308.18 der payment on account -278,28 I al also enclosing copy of the report of analysis to be

54.0765

forwarded to the contractor.

Respectfully.

1 show 4/4/12

TREASURY DEPARTMENT

WASHINGTON

July 13, 1912.

Superintendent, T. S. Hint, Deriver, Colo.

Jir:

I a unclosing howevith the report of the Eurom of Mines giving it conseques of the 41.05 tons of coal delivered at your institation by the Northern Cost & Cole Co. from June 14th to 22nd, inclusive, and you are instructed to propers a vouclor in favor of the above commony in the sun of 158.67, as follows:

41.05 tone Litaminous Coal Contract price por ten, 4.09.

Jostin value in l. t.m. per 1h. an received:

Contract standard, 13,200 Actual.

Price per ton corrected for verletion in 3. t.u.:

11,760 = 84.09 12,200

= 33.942

Ash: Contract standard, 4.0% to 6.95 Actual. Dolaction on a count of excess ash- 76

Corrected price per ten, 3.072

41.03 tons at 3.672 =

0158.87.

I am enclosing come of the report of analysis to be forwarded to the contractor.

Desmoctmill-.

(Lack.)

OFFICE OF

TREASURY DEPARTMENT

WASHINGTON

741 10, 1911.

DIRECTOR OF THE MINT IN REPLYING QUOTE INITIALS

> Superintegration, is -. With, Decror, Colo.

Jir:

I me anchoring herewith the report of the Dayon of Lines civing its a alpais of the 47.02 tons of coal delivered at our intitotion by the Northern Coul - Com to. from by In. to 35th, inchesive, and you are instructed to propers wonder in favor of the above company in the mus of \$200.15, as follows:

67.02 tons Bitaminous Boal Contract price per ten, M.CO.

Heating value in 2. v.u. per 11. un

received: Contrac standard, 12,200

Actual. brice per ten corrected for variation.

in S. S. T.

12,200

= M.DIGN

Ash: Contract stabland, 6.0% to 6.9% Actual, 8.6% No dediction on account of agh.

57.03 tons of 0.016 =

met-winder for of the face of the land //19 I me opelocity copy of the read of molysis to be

TREASURY DEPARTMENT

WASHINGTON

Dec. 16, 1912.

Superintendent, U. S. Mint, Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 153.376 tons of coal delivered at your institution by W. S. Russell from October 1st to 31st, inclusive, and you are instructed to prepare a voucher in favor of the above in the sum of \$627.11, as follows:

153.376 tons Bituminous Coal Contract prive per ton, \$4.15.

Heating value in B.t.u. per 1b. as received:

> Contract standard, 12,200 Actual, 12,020

Price per ton corrected for variation in B.t.u.:

12.020 x 34.15 12,200

\$4.0887

Contract standard, 5% to 7% Actual, 6.16% No deduction on account of ash.

153.376 tons at \$4.0887

3627.11

572.86

dear armound forced I am enclosing copy of the report of analysis to be for-54.25

warded to the contractor.

Bespectfully.

Director of the Mint

(Encls.)

TREASURY DEPARTMENT

WASHINGTON

Oct. 1, 1912.

Superintendent, U. S. Mint, Denver. Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 65.209 tons of coal delivered at your institution by W. E. Russell from August 17th to 23rd, inclusive, and you are instructed to prepare a voucher in favor of the above in the sum of \$269.50, as follows:

65.209 tons Bituminous Coal Contract price per ton, \$1.15:

Heating value in B. t.u. per 1b. as received:

Contract standard, 12,200 Actual. 12,150

Price per ton corrected for variation in B.t.u.:

Contract standard, 5, to 7, Ash: Actual. No deduction on account of ash.

65.209 tons at 4.1329

\$269.50

243.00 I am enclosing copy of the report of analysis to be for-

warded to the contractor.

Respectfully.

Director of the Mint.

TREASURY DEPARTMENT

WASHINGTON

May 16, 1912.

Superintendent, U. S. Mint, Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 37.723 tons of coal delivered at your institution by the Northern Coal & Coke Co. from April 12th to 15th, inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of 151.12, as follows:

37.723 tons Bituminous Coal Contract price per ton, 4.09.

Heating value in B.t.u. per 1b. as received:

Contract standard, 12,200 Actual. 11,950

Price per ton corrected for variation in E.t.u.:

11.950 x 4.09

= \$4.00618

Ash: Contract standard, 4.9% to 6.9% Actual, 6.75%
No deduction on account of ash.

Less fragment on account - 138.86

I per also enclosing copy of the report of analysis to be

forwarded to the contractor.

Respectfully,

Director of the Mint.

5-

165.726 For Bituminous Coal Centract frice \$4.09 400 Deating value in 13. F.M. Jan ll as received. 12,200 Centract standard 12,347 achial Price corrected for variation in B. F.U. 12,347 × 24.09 = \$4.1393 ash centract standard 5% of the Achiel H. 5%.

Deductions or account of ash-None 165.726 long tono @ 4.1393 = Less pryment 610.04

Dre - \$ 75.95



TREASURY DEPARTMENT

WASHINGTON

October 4. 1913.

Superintendent, U. S. Mint, Denver, Colorado.

Sir:

I am enclosing herewith the report of the Bureau of Mines on the analysis of coal samples upon the basis of which please make payment of the account of William E. Russell, the contractor.

C . ..

Respectfully.

Director of the Mint.

The Endolute

= 97.497 Fore Bithunium Coal Beating value in B. J. U. per lb. Contract 81 and and achial 12,200 12,160 Price por tou corrected for variation in B.t. u. 12160 x \$ 4.15 = \$24.1364 ash contract grandard 5% to 7%.
achie 6.3% Deduction acct each - none 97. 497 Tous @ 4.1364 \$ 403.28 Less payment on acol. 364,15 Voucher 12000 24-12-13.



TREASURY DEPARTMENT

WASHINGTON April 7, 1913.

Superintendent, U. S. Mint, Denver, Colorado.

Sir:

I am enclosing herewith the report of the Bureau of Mines on deliveries of coal February 17-27. Please cause this account to be settled according to the analysis.

Respectfully,

Director of the Mint.

89.975 Fins Bituminus Coal Contract price \$4.15 Heating value in 13. I. U. per Cl. achial Standard 12,200 12,270 Price per ton corrected for variation in By $12,270 \times 4.15 = 4.1738ash contract standard 5% to 7%. achial 5.1% Detrohin on account of ask- Mona 89.975 tous @ \$4.1738=

* 375.54

Less payment, 336.05

* 39.49



TREASURY DEPARTMENT

OFFICE OF
DIRECTOR OF THE MINT

Washington, May 3, 1913.

Superintendent, U. S. Mint, Denver, Colorado.

Sir:

I am enclosing herewith the report of the Bureau of Mines on the coal delivered to your institution in March, 1913, upon the basis of which you are authorized to settle the account for the same.

Respectfully,

Director of the Mint.

100,64 For Beturing Coal Contract price \$4, 15 Heating value in 13.1. Lu par ll as Contract Standard achial 12,200 12,220 Price per tou corrected for variation in By 12,220 × 4, 15 = \$4.1568 Ash centrael Standard 5 to 7 % Sectual 5.6 % Detruction or account of ash- Nana. 100.64 long tous @ \$4.1568 = \$418.34 / 375.90
Bal due \$42.44 Contrad Mand 12,200 3 Dark 5% perton 400



TREASURY DEPARTMENT

WASHINGTON May 20, 1913.

Superintendent, U. S. Mint, Denver, Colorado.

Sir:

I am enclosing herewith the report of the Bureau of Mines upon the coal delivered to your institution April 28-30, upon the basis of which you are authorized to make payment for the same.

Respectfully,

Director of the Mint.

TREASURY DEPARTMENT

WASHINGTON

Jan. 9, 1913.

Superintendent, U. S. Mint, Denver. Colo.

Sir:

I am enclosing herewith the report of the Pureau of Mines giving its analysis of the 70.57 tons of coal delivered at your institution by W. S. Russell from Movember 22nd to 22th, inclusive, and you are instructed to prepare a voucher in favor of the above in the sun of 289.02, as follows: O Parket I I all

70.57 tons Bituminous Coal Contract price, 4.15:

Heating value in B.t.u. per 1b. as received:

Contract standard, 12,200 Actual, 12.040

Price per ton corrected for variation in B.t.u.:

> 12,040 x 4.15 12,200 4.0955

Ash: Contract standard, 5, to 7, Actual, 6.65 No deduction for ash.

70.57 tons at 4.0955 Less payment en account 263.57

I am enclosing copy of the report of analysis to be for-

2283.02

warded to the contractor.

Respectfully.

Director of the Mint.



TREASURY DEPARTMENT

WASHINGTON

Jan. 20, 1913.

Superintendent, U. S. Mint, Denver, Colo.

Sir:

I am enclosing herewith the report of the Eureau of Mines giving its analysis of the 37.72 tens of coal delivered at your institution by W. 3. Russell from December 2nd to 3rd, inclusive, and you are instructed to prepare a voucher in favor of the above in the sum of \$152.96, as follows:

37.72 tons Bituminous Coal Contract price per ton, \$4.15.

Heating value in B.t.u. per lb. as received:

Contract standard, 12,200 Actual, 11,980

Price per ton corrected for variation in B.t.u.:

11,980 x 4.15 12,200

4.0751

Ash: Contract standard, 5,5 to 7,5 7.6,5 Deduction account excess ash. -26

Price per ton corrected for excess ash, 4.0751 less 2¢ = 4.0551.

37.72 tons at 4.0551

152.96

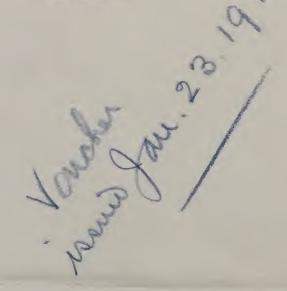
I am enclosing copy of the report of analysis to be forwarded to the contractor.

Respectfully,

Director of the Mint

(Encl.)

5-



TREASURY DEPARTMENT

WASHINGTON

February 26, 1913.

Superintendent, U. S. Mint, Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 85.357 tons of coal delivered at your institution by W. S. Russell from January 15th to 30th, inclusive, and you are instructed to prepare a voucher in favor of the above in the sum of \$353.06, as follows:

85.357 tons Bituminous Coal Contract price, 4.15 per ton:

Heating value in B.t.u. per 1b. as received:

Contract standard, 12,200 Actual, 12,160

Price per ton corrected for variation in B.t.u.:

12,160 x 4.15 12,200

4.1363

Ash: Contract standard, 5% to 7% Actual, 5.8%
No deduction on account of ash.

65.357 tons at 4.1363

318 81

I am enclosing copy of the report of analysis to be for-

warded to the contractor.

Respectfully,

Director of the Mint.

DEPARTMENT OF THE INTERIOR BUREAU OF MINES

WASHINGTON

February 20, 1914.

Director of Hints. Washington, D.C.

S	i	r	

In reference to the tons of tons of coal delivered on your contract No. and your order No. to the Jan. 7:13 , by The analysis of the sample of coal received by the P. ...

The analysis of the sample of coal received by the Bureau of Mines is as follows:

	AS RECEIVED	DRY COAL
Moisture Volatile matter Fixed carbon Ash	8.39	42.77 51.59 5.64
Total Sulphur British thermal units	12116	100.00 •54 13226

This information is for the use of the Government and the dealer or operator furnishing the coal. It is confidential until it is published by the United States Government.

Remarks:

Certified:

Respectfully,

VAN. H. HANNING

Engineer in charge Fuel Inspection.

Assistant to the Director.

DEPARTMENT OF THE INTERIOR

BUREAU OF MINES

WASHINGTON

March 16, 1916.

Director of Lints. Pashington, D. C.

Sir:

In reference to the 59.504 tons of bitmingua	
coal delivered on your contract No and your ord	er
No to the	
February 2-19 , 1914, by W. E. Bussell.	

The analysis of the sample of coal received by the Bureau of Mines is as follows:

	AS RECEIVED	DRY COAL
Moisture	8.2	
Volatile matter		42.1
Fixed carbon	11	50.9
Ash		7.0
Total		100.0
Sulphur		.70
British thermal units	11980	13040

This information is for the use of the Government and the dealer or operator furnishing the coal. It is confidential until it is published by the United States Government.

6-2402

Remarks:

Certified:

Respectfully,

Engineer in charge Fuel Inspection.

Short Popel.

VAN. H. MARNING

Assistant to the Director.

APPARATUS LISTED ON STOCK REPORTS IS SUBJECT TO PRIOR CALL

Westinghouse Electric & Manufacturing Company

Works, East Pittsburgh, Pa.

L M. CARGO,
DISTRICT MANAGER

GAS & ELECTRIC BUILDING,

IN REPLY PLEASE ADDRESS THE COMPANY and refer to $\mathbb{N} - 7221$

DENVER, COL.

June 11, 1912.

Mr. Frank M. Downer, Supt., United States Mint, Denver, C o l o.

Dear Sir: -

We are attaching hereto copy of our Proposal and Specification of June 10, 1912.

Yours truly,

TD-0

Enclosure.

WESTINGHOUSE PLEC. & MFG. CO.

By M. Indgran

U.S. Low. June 10, 1912. Mr. Frank M. Downer, Supt. of Mint of United States, Denver, Colo. Dear Sir: -Supplementing our proposal for furnishing a 40 KW. motor-generator set for the United States Mint Building in Denver, wish to advise that we have complied with your specifications with the exception of the following: On Page 3, under heading "Type, the direct current generator will be excited at 110 volts. It will be necessary to insert resistance in the 220 volt circuit to cut this voltage down to 110 volts for excitation. On Page 3, under heading "Capacity", the capacity of the A.C. Generator will be 37 1/2 K.W. This was figured on the basis of 1350 amperes at 25 volts. On Page 4, under heading "Brushes", our specifications are as follows: -"Brushes will be of carbon for motor and direct current generator and will have a cross sectional area of not less than one square inch for every forty amperes of current. One extra set of brushes will be furnished for motor and generators." On Page 4, under heading "Brush Rigging", we propose to furnish our standard type of brush-holder construction, as shown on Page 2 of our Section Leaflet #2371, copy of which we are attaching hereto. On Page 4, under heading "Heating", in our proposal it has been necessary to change the temperature guarantees as fol-"Immediately after the above ten hour run an overload 1 ows: of 25% will be carried for one hour and temperatures taken immediately after the one hour run at 25% overload must show that the temperature of any part of either motor or generators, as measured by thermometer, will not be more than 55 degrees C. above the surrounding air; the 50% overload to be carried without injurious sparking." On Page 4, under heading "Efficiency", we have only given you the efficiency at full load amperes and voltage, on account of the machines being variable voltage, and we were unable to give you the efficiencies at fractional loads, due to the fact that the specifications were not quite clear in

this respect, as they do not state how it is desired to have those efficiencies given.

On Page 5, under heading "Base Plate", the proposed motor-generator set upon which we are quoting will have two pedestal type bearings and one bracket type bearing.

On Page 5, under heading "Drawings Required", we are not submitting with our proposal drawings showing the detailed construction of our motor generator set. The approximate dimensions are as follows: -

Length9' 6"

Boight4' 5"

Bod-plate5' 5" x 8' 10".

EXCEPTIONS TO THE SUITCHBOARD SPECIFICATIONS.

station pattern armeters and voltmeters, as these are made only for direct current. The meters are made of the flush type but not illuminated dial for A.C. circuits.

are not made in this size. We accordingly propose to furnish a motor which will read the square root of the mean square A.C. ourrent.

Indicating station emeter will be 800 ampros instead of 200, as load on the motor will be 600 amperes.

Circuit Breakers;

breaker, instead of the I. ?. E. breaker as specified.

a blue print showing the proposed method of arranging the in-

Yours very truly,

TESTINOBOUSE LINCERIC & SPC. CO.

SPECIFICATION FOR FURNISHING AND INSTALLING A 40 K.W. MOTOR GENERATOR SET COMPLETE WITH SWITCH BOARD, AT THE U. S. MINT BUILDING, DENVER, COLORADO.

MINT OF THE UNITED STATES, DENVER, COLORADO, May 18, 19 12

Sealed proposals will be received at the office of the Superintendent of the Mint, Denver, Colo., until 2 o'clock P.M., on the loth day of June 19 12, and then opened, for furnishing and installing a 40 K.W. motor-generator set, complete with switch board, at the U.S. Mint Building, Denver, Colo.

Frank M. Downer.
SUPERINTENDENT.

SPECIFICATION FOR FURNISHING AND INSTALLING A 40 K.W. MOTOR-GENERATOR SET AT THE U. S. MINT BUILDING, DENVER, COLORADO

GENERAL CONDITIONS.

FORM OF PROPOSAL AND SIGNATURE: Proposal must be made on the blank forms hereto attached, inclosed in sealed envelopes marked "Proposal for furnishing 2 40 K.W. motor-generator set for the U.S. Mint Building, Denver, Colo." and addressed to the Superintendent of the Mint, Denver, Colo., stating in writing and figures (without interlineation, alternation, or erasure) the sums of money for which the bidder proposes to supply the material and perform the work required by this specification, and the time within which he proposes to complete the work. The proposal must be signed with the full name and address of the bidder; if a copartnership, the copartnership name by a member of the firm, with the names and addresses in full of each member; and if a corporation, by an officer in the corporate name, with the corporate seal attached to such signature. No telegraphic proposals or telegraphic modifications of proposals will be considered. Proposals received after the time advertised for the opening will be returned unopened.

CERTIFIED CHECK: Each bidder must submit with his proposal a certified check, in a sum equal to 2 per cent of the amount of such proposal, drawn to the order of the Treasurer of the United States, and the proceeds of said check shall become the porperty of the United States, if, for any reason whatever, the bidder, after the opening of the bids, withdraws from the competition, or refuses to execute the contract and bond required in the event of said contract being awarded to him. Checks submitted by the unsuccessful bidders will be returned after the approval of the contract and bond executed by the successful bidder.

SUBCONTRACTORS: No subcontractors or other persons furnishing material or labor to the contractor will be recognized, nor will this Department be responsible in any way for the claims of such persons beyond taking a bond, as required by the Act of Congress approved August 13, 1894, which provides in substance that when a formal contract is let for the erection or repair of a public building, etc., the contractor, before commencing such work, shall furnish the usual penal bond, with good and sufficient sureties, with additional obligation that such contractor will make prompt payment to all persons furnishing him labor or materials used in the prosecution of the work. Persons so furnishing materials or labor have a right of action on said bond, in the name of the United States, for their use.

PARTIES IN INTEREST: No officer in the Treasury Department, or person in any way connected with this Department, shall be interested, either directly or indirectly, in the contract or work herein provided for, or be entitled to any benefit derived therefrom; and any voilation of this understanding shall work a forfeiture of all moneys which may become due to the successful bidder.

RIGHTS RESERVED: The materials proposed to be used, method of operation general convenience, guaranteed results, time for completion of work, and the compentency and responsibility of bidders will receive consideration before award of contract.

The right is reserved to waive any informalities in, and to reject

any and all proposals.

PROTECTION OF WORK AND MATERIALS: The contractor shall obtain at his expense, all nevessary policies of insurance on work and materials supplied by him, as the same will be at his risk until final inspection, tests, acceptance and final payment has been made.

MODIFICATIONS. The Superintendent of the Mint reserves the right to make any additions to, omissions from or changes in the work and materials called for in this specification without notice to the surety or sureties on the bond given to secure satisfactory compliance with the terms of this contract.

DELAYS: Each bidder must submit his proposal with the distinct understanding that, in case of its acceptance, time for the completion of the work shall be considered as the essence of the contract, and that for the cost of all extra inspection, and for all amounts paid for rents, salaries of contingent force, and other expenses entailed upon the Government by delay in completing the contract, the united States shall be entitled to the fixed sum of TWENTY dollars (\$20.00) as liquidated damages computed estimated, and agreed upon, for each and every day's delay not caused by the United States. PROVIDED, however, that the collection of said sum may, in the discretion of the Secretary, be waived in whole or in part, and that the contractor is to be entitled to one day in addition to said stipulated time, for each day's delay that may be caused by the Government.

PROPOSALS: proposals must be based on this specification, and must include everything necessary to complete the work in every detail.

TIME TO COMPLETE: Bidders must state in their proposals, the number of days, (Sundays and legal holidays not included) they would require after award of contract, to deliver and install in place, the apparatus complete and ready for service.

GUARANTEE: The successful bidder will be required to execute a formal contract and bond, such contract and bond to guarantee each and every part of the work there under, and require the contractor to remedy at his own expense, all defects which may develop by reason of the use of any defective materials or workmanship.

All questions as to the satisfactory completion of the contract and the defects necessary to be remedied, are to be determined by the

Superintendent of the Mint, or his authorized representative.

MATERIALS, ETC.: The materials supplied under this contract, must in each case be of the best class and grade found in the market, and strictly in accordance with the specification.

ACCEPTANCE: The acceptance by the Superintendent of the Mint, of any appliance or material named in the proposal sheet or submitted by the contractor, is to be understood as an acceptance of the same only upon its conforming to the specification requirements in relation thereto, and not as an absolute acceptance of the article without respect to the requirements of the specification.

PATENT RIGHTS: If any part of the material or appliances proposed to be furnished by the bidder, is covered by the claims or patents of whatso-ever nature of other parties, the contractor porposing to use such appliances, will be required to pay all royalties therefore. The Government will not recognize any demand, etc., brought by any one on account of claims for infringement of patents, but will hold the contractor and his bondmen strictly responsible for any delays or any cost resulting from his failure to fully protect the Government against all patent rights

DRAWINGS: The successful bidder will be required to submit for approval to the Superintendent of the wint are him to the submit for approval drawings active for under the different sections of this specification. Drawings must be furnished in triplicate, to be blue prints, and must be approved before the execution of the work to which they relate. The approval of the Superintendent, or his representative, of any drawings submitted, must be understood to be for general arrangement only, as this office assumes no responsibility for details of construction, dimensions, etc.

The Superintendent of the Mint will cause such tests to be made as are required under this specification. If tests and inspections show that work or material are not satisfactory, the contractor must at once remedy the defects, and failing to do so in what the Superintendent of the Mint considers a reasonable time, the right is reserved to have the necessary changes, etc. made at the contractor's expense, or to reject the whole of the work absolutely.

PAYMENTS: First payment of 50% of the contract price will be due when the set is installed complete in the Mint: second payment of 50% ninety (90) days after the motor-generatir set is put in actual operation.

GENERAL DESCRIPTION: This specification is intended to provide for furnishing and installing, at a place as designated in the U.S. Mint Building, Donver, Colorado; one 40 K.W. Motor-Generator Set, designed and fitted as stated below.

One 220 volt Direct Current Motor; One Direct Current Generator - 30 volts. One Alternating Current Generator - 25 volts; 45 periods per second. Single The Direct Current Generator to go in series with the Alternating Current Generator, to deliver 1350 amperes at full load at 30 volts. Alternating current generator to be of the revolving field type. Stationary armature yoke to be of high grade cast iron and made true to receive armature laminations, which are also to be of best grade of annealed metal, and same to be slotted on periphery to receive armature copper bar windings. Field coils to be wound on removable spools. All to be mounted on one cast iron bed plate.

TYPE: The generators and motor to be of the multipolar pattern, to be of the latest and most efficient pattern of machines as built by the maker whose machines are accepted under this contract.

Motor to be shunt wound for 220 volts direct current to run at not

over 700 R.P.M.; no reduction by gearing allowed.

Direct current generator to be shunt wound and excited from the 220 volt circuit.

The capacity of the generators will be 40 M.W. with 30 volts CAPACITY: at full load.

The capacity of the motor will be such that it will drive the generators at the above rated output also at 50% overload for one hour as stated under heating clause.

MAGNET FRAMES. Magnet frames must be circular in form and made of best quality cast iron.

Seats for bolt heads and nuts to be faced and heads of all

bolts and nuts will be case hardened.

Field coils to be wound on removable spools; all parts of the winding to be carefully insulated with materials of the best quality and thoroughly tested.

ARMATURES: The armature spiders to be of high grade cast iron and to be pressed upon shafts and key seated. Armature laminations to be of best grade of annealed metal and same to be slotted on poriphery to receive armature copper bar windings. Armature windings must be secured in place without the use of binding wire over laminations on the body of the armature and must be insulated from each other and from core with an approved material. Large ventilating spaces must be provided through spider and core and armature placed in perfect mechanical and electrical balance.

COMMUTATORS: Commutators and supports to be securely fastened to arma-

copper of highest conductivity and finished accurately to gage. Insulation to be of specially selected mica of even thickness and hardness.

BRUSHES: Brushos must be of carbon for motor and direct current generator, and must have a cross sectional area of not less than one square inch for every thirty five amperes of current. One extra set of brushes must be furnished for motor and generators.

BRUSH RIGGING: Brush holders for direct current generator to be of the hox type, with flat spring bronze and heavy ribbon copper for carrying the current. All adjustments must be made at the brush holder stud.

(This type can be seen at Mint Building)

Motor brush holders to be so constructed that tension on any brush can be adjusted without lifting brush from commutator and without the use of tools; also that any brush can be removed while machine is in o eration. There must be no sliding contacts between brushes and cop-per conductors that connect the brush holders.

The brush holder mechanism to be carried by brackets projecting from a ring concentric with the field and fitted so that the position of all brushes may be adjusted by means of a hand wheel placed on the side of

motor and generators.

HEATING: (This paragraph will be reproduced on proposal sheets and bidders must fill in blank spaces, on proposal sheets, otherwise bid will not be considered)

Both field rheostats and brushes to be set at beginning of test and undisturbed throughout heating test runs; runs to be as follows: -Both generators and motor must carry the full rated output of the generators for a period of ten hours continuous run and temperatures taken immediately after above mentioned run must show that the temperature of no part of either machine, as measured by thermometer, shielded by cotton waste, will rise more than degrees C. above that of the air su degrees C. above that of the air surrounding the machines. Immediately after the above ten hour run an overload of 50% will be carried for one hour and temperatures taken immediately after the one hour run at 50% overload must show that the temperature of any part of either motor or generators, as measured by thermometer, will not be more than degrees C. above the surrounding air; the 50% overload to be sarried without injurious sparking.

INSULATION: The insulation between the field coils and magnet frames and between armature windings and armature cores must stand an insulating test of 2000 volts alternating current, for 60 seconds.

The frame of each machine must have an insulation resistance

between the field coils, armature and brushes, of not less than one megohm.

EFFICIENCY: (This paragraph will be reproduced on proposal sheets and bidders must fill in blank spaces, on proposal sheet, otherwise bids will not be considered.

The commercial efficiencies of the generators, also motor.

when hot shall not be less than the following: -

	Motor	Generator (D.C.)	Generator (A.C.)
D/a hoad	4 -	3	g.
1/2 Load	8	5	3
1/4 Load	76	96	
lver. Load	-	2	
		9	\$

REGULATION OF GENERATORS: The fields of the generators to be shunt wound for 220 volts; must have sufficient range to enable the voltage to be regulated up to 30 volts and down to 5 volts at full load and constant speed

TERMINAL BOARDS: Marble terminal boards of approved design are to be installed on machines and have all terminal lugs for wires fitted thereon.

Machines, bearings, pedestals and base plate must be given the best standard finish as supplied by the builder of machines that are accepted. Each machine to be provided with name plate on which there will be placed the maker's name, the rated output in volts and amperes, and the normal speed in revolutions per minute.

WRENCHES, ETC: The motor-generator set must be supplied with a complete set of machine finished and polished, case hardened wrenches, also such special eye bolts, etc. as are necessary for removing or erecting the different parts of the machines. Wrenches for all machines to be mounted in a finished case.

BASE PLATE: There shall be six bearing pedestals mounted on a common base plate and firmly bolted thereto. Base plate to be of heavy and approved design, of best quality cast iron and drilled for the proper number of holding down bolts. Machines to be connected by noiseless couplings.

SHOP TEST: The regulation, guaranteed efficiency, heating effect and insulation resistance, shall be determined by actual shop test in the presence of the Superintendent's authorized inspector, who shall determine test conditions. The tests to be made at the shops where the motor-gentest conditions. erator set is constructed, upon due notification by contractors of their readiness to commence said tests, and at the expense of the contractors, except traveling and other necessary expenses of the Superintendent's agents. Should the test be delayed or require repetition, the cost of the delayed, or any subsequent test, including the traveling and other necessary expenses of the Superintendent's agents, shall be at the expense of the contractor, and be deducted, upon proper certification to the accounting officer, from any money due them upon the contract.

All apparatus and testing instruments and all labor, etc.

as required by the Superintendent's authorized inspector, shall be furn-

ished by the contractor free of cost to the Government.

THEOSTATS, ETC. The direct current and alternating current generators must be supplied with a field rheostat of adequate capacity and of an approved design, rheostat to be back of board mounting pattern and to be fitted with all necessary bolts and attachments for connecting with switchboard, also dial plate, pointer and hand wheel on front of board. Dial plate, index pointer and hand wheel to have a dead black finish. Rheostat must be capable of regulating the voltage from 5 to 30 volts on the D.C. generator by increments of increase of voltage not exceeding one volt per step. Rheostat for the A.C. generator to have a range from 5 to 25 volts not exceeding one volt per step.

Notor to be supplied with a starting and automatic no-voltage

rel asing rheostat of approved design and make.

DRAWINGS REQUIRED: Three blue prints of the complete motor-generator set are required of the successful bidder and must be approved in writing by the Superintendent of the Mint, before the set is made up ready for

shwoing detail construction of the set that is proposed to be furnished, and having shown thereon the floor space required, length of bearings, size of shafts, style of flexible couplings, diameter and width of face of test at the shop. commutators, brush rigging arrangement and approximate weight of main parts of set.

^{*} for any reason for which the contractor is justly responsible,

BOXING, SRIPPING, ETC. The motor-generator set to be rightly boxed and well protected from action of the weather.

It is desired that the complete set with base be shipped as one piece, well boxed and skidded. If the set is shipped in sections the successful bidder will erect the set ready for unning, at his own expense and start the set in actual operation.

Attention is called to the fact that the successful bidder will be required to deliver the set in any room as designated, of the

Denvor Mint Building.

All freight, cartage charges, etc. to be paid by the contractor.

CEMETAL CLAUSES: The contractor furnishing the machines accepted under this specification, must guarantee the motor-generator set complete in every part and detail, to be of proper material, correct proportion and first-class workmanship, and must further agree to replace at his own expense any part or parts, which may prove defective in material or otherwise, within one year from date of starting the motor-generator set in actual operation.

proposals for furnishing and installing the above described set will be received from agents for or manufacturers of motors and generators only, and must be in one sum for the whole of the work included in the above specification, and also in specification for switchboard which is attached

hereto.

Proposals for only portions of the work will not be considered.

Frank M. Downer, Superintendent, U. S. Mint, Denver, Colorado. SPECIFICATION FOR FURNISHING AND INSTALLING ONE TWO PANEL SWITCH BOARD FOR 40 KW MOTOR GENERATOR SET, at U.S. MINT BUILDING, DENVER, COLO.

Board to be of acid proof stone, highly polished, with beveled edges and not less than 2 1/2" thick.

There are to be mounted on board, the following instruments:

ON INSTRUMENT PANEL: One Station Pattern Illuminated Dial

Voltmeter for direct current, having full scale divisions reading to 50 volts.

One Station Pattern Illuminated Dial Voltmeter for alternating current, having a full scale division reading to 50 volts maximum voltage.

Field Rheostat for E.C.; also rheostat for A.C. and A.C. field switch; to be 50 amperes.

One 220 volt Thomson integrating watthour Meter connected to the power circuit.

One Bristol Recording Ampere Meter 2000 amperes.

One Bristol Recording Voltmeter - 50 volts.

Each to be furnished with 500 - 24 hour charts; provided with damping device for fluctuating current; one quart of Bristol's Recording Ink.

The Power Panel to have mounted thereon: One Direct current ampere meter - 2000 amperes; to have full scale divisions.

One hot wire amperemeter reading to 2000 amperes, with full scale divisions. The direct current amperemeter to be arranged in series with the hot wire amperemeter; all amperemeters and voltmeters to be Illuminated Dial - Station pattern, free from errors and having scales proportioned throughout their entire range.

One round pattern indicating station amperemeter - 200 amperes, connected to power circuit.

All of the above named instruments must be dead beat calibrated and adjusted to the highest degree of accurace throughing their working range and have a dead black finish. Instruments to be of the flush type.

One I. T. E. laminated - 2000 ampere capacity, 50 volts, double pole, double break, automatic circuit breaker, designed for closing each side of the circuit independently of the other. Both sides overload and reverse current. Circuit breaker adjustment from 25% below, to 50% above normal rating. To be dead black finish; all current carrying parts to be polished copper.

One I T E Laminated - 250 amperes capacity, 220 volt, double pole double break, automatic circuit breaker; both sides overload and no voltage. This breaker to be of the same style and type as the 2000 ampere breaker and to match same in size and finish.

One 2000 ampere, 50 volt, double-pole, double break knife switch.

One 250 ampere, 220 volt, double-pole, double break knife switch

All instruments must be first class in every respect, and of
approved make and design.

All busbars and copper strip connections are to be built up of strips not more than 1/8" in thickness, separated by air spaces; the thickness of strip and number and width required to make up the necessary cross section. Studs and bolts of bars are to have ample cross sectional area for the required conductivity, and all visible parts on front of switchboard, of brass, are to have a dead black finish.

Copper strip connections are to be of rolled, drawn or forged copper of 98% conductivity and are to have cross sectional areas based on a current density not exceeding 800 amperes per square inch at maximum load, and busbars are to be supported and insulated by porcelain supports. All bolted or screwed connections with busbars.

Terminals, switches, lugs, must have a clear contact bearing, carefully fitted, of not less than one square inch for each 180 amperes of current.

All bolt holes in busbars and conductors to be slightly countersunk and surface of bars draw filed to remove burrs and give head of bolt and nut a perfect fit. All busbars, stude and connections of opposite polarity on rear of board, are to be spaced with a separation between nearest metal parts of not less than 2 1/2". Switches must have ample metal for stiffness, and prevent rise in temperature of any part, of over 50 degrees F at full load; the contact surface being fitted to come to a bearing at every point, and so designed that not more than 100 amperes will be carried per square inch of surface. The switches should be so made that they may be safely opened with 50% more current and 25% more voltage than normal rating.

All connections of opposite polarity on board must have an insulation between each other and the ground of not less than one megohm.

All switches and breakers to have cup lugs clamped between lock nuts on breaker and switch studs. Board to have heavy angle iron frames supported at least 6" from floor.

Starting rheostat for motor to be mounted on front of board; grid resistance to be mounted on back of board, on brackets.

PORTABLE INSTRUMENTS: One Portable Alternating Current Amperemeter with three shunts and three ranges on meter; to be 100 to 500 to 1000 amperes; frequency range from 15-80 cycles.

One Portable Voltmeter for alternating current, with three ranges; to be 50 - 300 - 750; from 15 to 125 cycles.

These instruments must be first-class in every respect.

PROPOSAL FOR FURNISHING A 40 K.W. MOTOR-GENERATOR SET, COMPLETE WITH SWITCHBOARD, FOR THE U.S. MINT BUILDING, DENVER, COLORADO.

Bidders are notified that lump sum proposals for the entire work must be submitted and that proposals for only portions of the work will not receive consideration. No bid will be considered unless from an agent for or manufacturer of motors or generators.

The various amounts, names of appliances, materials, etc. on the proposal sheet, must be type written.

June 10,	1912.
----------	-------

To the Superintendent of the Mint,

Denver, Colorado.

Sir: -

We hereby propose to furnish complete a 40 K.W. motorgenerator set and deliver and install the same in the U.S. Mint Building at Denver, Colorado, in accordance with the specifications for the above work, for the sum of:

Seven Thousand One Hundred Fifty Three and no/100 (\$7153.00)

Time of delivery and installation of set at building (Number of days after being awarded contract:)

Two Hundred (200) days.

Bidders must fill out the following sheets, giving the trade name or catalogue number and the name and address of manufacturer of each of the appliances, etc., proposed to be used, with the understanding that articles named must be in accordance with the specification requirements relative thereto and are subject to the approval of the Superintendent of the Mint.

REPRINTS FROM SPECIFICATION.

HEATING:

(Bidders will fill in blank spaces below, otherwise bid will not be considered.)

Both field rheostats and brushes to be set at beginning of test and undisturbed throughout heating test runs; runs to be as follows: -

Both generators and motor must carry the full rated output of the generators for a period of ten hours continuous run and temperatures taken immediately after above mentioned run must show that the temperature of no part of either machine, as measured by thermometer, shielded by cotton waste, will rise more than 40 degrees C. above that of the air surrounding the machines. Immediately after the above ten hour run, an overload of 50% will be carried for one hour and temperatures taken immediately after the one hour run at 50% overload must show that the temperature of any part of either motor or generators, as measured by thermometer, will not be more than _______ degrees C. above the surrounding air; the 50% overload to be carried without injurious sparking.

EFFICIENCY:

(Bidders will fill in blank spaces below, otherwise bid will not be considered.)

The commercial efficiencies of the generators also motor, when hot shall not be less than the following: -

Hotor	Generator (D.C.)	Generator (A.C.)
Full load 87.75 %	78 %	86.8
3/4 Load %	5	g.
1/2 load	9	5
1/4 load	g.	B
Average"	J.	96

DATA SHEET.

Manufacturer of machines Westinghouse	Electric & Mfg. Co.
Rated capacity of motor 220 V. at	675 R.P.M. 125 H.P.
Rated capacity of generator (D.C.) at	675 R.P.N. 40 K.W.
Rated capacity of generator (A.C.) at	675 R.P.M. 37 1/2 K.W.
Make and capacity of field rheostats	Westinghouse Elec. & Mfg. Co.
Suitable for above generator.	
Make and capacity of starting rheostat	Westinghouse Elec. & Mig. Co.
Suitable for above motor.	
Manufacturer of switchboard Westinghous	e Elec. & Mfg. Co.
Make and capacity of instruments on bear	d Westinghouse Elec. 4 Mfg. C
Suitable for measuring current and v	
Make of extra apparatus General Elec	tric Company
One Thomson Watthour Meter for me	
above motor.	The out of the state of
Weight of common base plate 3500	lbs.
Approximate shipping weight of complete	
	21000 2086
Signature Westinghouse Elec. & Mg.	Co.
Address East Pittsburgh, Penn'a	The state of the s
Denver Office: #1052 Gas & R	Representative.
Names of Individual Members	
	or arim:
Name of Corporation	Name of Secretary.
Mestinghouse Mlec. & Mfg. Co.	J. C. Bennett
Name of President Ur	nder what law corporation is
E. M. Herr	ganized.
Transaction of the Control of the Co	Pennsylvania.

SWITCHBOARD AGREEMENT

DENVER MINT.

ESTIMATE SPEC. 21451-A

(Purchaser's Name)

East Pittsburgh, Pa.....

The switchboard apparatus herein described shall be supplied in accordance with information given in Switchboard Inquiry and Data Sheet and Panel Specification dated....., which are attached hereto and made a part hereof.

In order to prevent any misunderstanding as to the obligation of Westinghouse Electric & Manufacturing Company, the following general specifications and conditions will apply to the apparatus covered by this agreement, except as elsewhere expressly modified by Company's specifications attached.

THE COMPANY WILL FURNISH:

(a) Switchboard apparatus: including panels and frames for panels, with provision for attaching switchboard end of wall braces (exclusive of wall braces); instruments and relays with their resistances, transformers, and shunts; switches; circuit-breakers; lightning protection, etc.; as specified.

(b) All slabs of soapstone, or similar material forming integral parts of oil switching devices, or bases

for switches or other apparatus where such bases are distinctly specified.

(c) All doors for front, or cell side, of oil circuit-breaker cells, but no other doors unless specified.

(d) Two sets of fuses to go with such fuse holders as may be included in the following specifications unless this clause is specially modified. Fuse holders and one set of fuses for instrument potential circuits are included.

(e) Rheostat handwheels, sprockets, chain mechanisms, and idlers as called for in the following specifications. The rheostats themselves will not be furnished by the Company with the switchboard unless hereinafter specified.

THE PURCHASER WILL FURNISH; unless otherwise expressly agreed:

(f) Foundations, floors, including beams, concrete, masonry, or woodwork, floor or wall braces (unless expressly included herein), supports on or against which panels and compartments shall rest.

(g) All openings in walls or floors with bushings or coverings for same unless specified below.

(h) The Purchaser will supply to the Company, when requested suitable drawings of station buildings showing the location of all openings in walls, all ducts, and conduits, floor beams, etc., which have a bearing on the proper execution of the work under this agreement.

Additional items to be furnished by either party to this agreement as follows:

The Company will furnish items. 2-4-6-18-19

The Purchaser will furnish items.....

9-10-11-21.

It is understood that the remaining items will not be required.

- (1) Oil, for all apparatus requiring oil.
- (2) Main bus-bars on switchboard.
- (3) Main bus-bars apart from switchboard.
- (4) Exciter bus-bars on switchboard.
- (5) Exciter bus-bars apart from switchboard.
- (6) Instrument and control wiring on switchboard.
- (7) Instrument and control wiring apart from switchboard.
- (8) Conduit for instrument and control wiring.
- (9) Main cables to connect generators, exciters, transformers, and similar apparatus to the terminals of the switchboard apparatus.
- (10) Conduit for main cables.
- (11) Insulators and bushings in or on floors, walls, or
- (12) Material for barriers, shelves and partitions.

- (13) Doors for rear compartments of breakers, for busbar, or any other compartments.
- (14) Connecting rods for oil circuit-breakers.
- (15) Auxiliary framework for oil circuit-breakers, bus-
- (16) Illuminating lamps for switchboard.
- (17) Card holders for main circuits.
- (18) Channel iron base for panel framework.
- (19) Main connections on rear of switchboard between bus-bars, switching devices, shunts, current transformers, etc.
- (20) Main connections apart from switchboard between bus-bars, switching devices, shunts, current transformers, disconnecting switches, etc.

(21) Cable to connect outgoing lines with lightning arresters and choke coils.

Note: Explanations, if necessary, to be given under Sundries.

COPPER BUS, WIRE AND CABLE CONNECTIONS

The amounts of wire, cable, bus and connection copper specified in this agreement and stated in pounds or feet, are estimated to be sufficient to meet the requirements and conditions known to the Company at the time of submitting this proposal. Provided more or less than the amount stated is supplied, an extra charge will be made, or credit given (as the case may be) at current market prices.

TEMPERATURE

It is understood that the following values of temperature rise will not be exceeded: All contact making apparatus not immersed in oil and all conductors between apparatus shall carry their normal full-load current continously at temperature rise not exceeding 28 degrees Centigrade above the surrounding air. All auxiliaries such as protective relays, internal and external meter coils, meter transformers, potential coils, and switching devices immersed in oil, will carry their normal full-load current continuously at a temperature rise not exceeding 50 degrees Centigrade above the surrounding air. However, all fuses, shunts for meters, and all resistances of any nature will be exempt from this temperature limit.

DESIGN

The attached panel specifications are subject to minor modifications by the Company at time of design to meet latest practice and most efficient arrangement of apparatus. If this agreement provides for the delivery of a switchboard to form a part of an existing installation the Company will furnish an equipment to match as near as may be possible, the present installation. The Company reserves the right, however, to substitute the latest improved devices in standard details on the switchboard in place of obsolete designs which are not in stock.

RESPONSIBILITY

The Company will not be responsible for the operation of switchboard devices specified by the Purchaser, not manufactured by the Company.

DELIVERY

The delivery of this apparatus is contingent upon receipt of complete information from Purchaser necessary to complete the Company's designs. Where the manufacture and shipment of the entire board are dependent upon Purchaser's approval of drawings of apparatus and switchboard arrangement before assembling, the Company will not be responsible for delays caused by the failure of the Purchaser to give such approval promptly. The time required for obtaining Purchaser's approval as well as making any changes he desires, will be added to the time required for delivery.

SUNDRIES

Give details of additional requirements, if any.

There will be supplied separately: -1 - Portable type "Q" voltmeter, S#35117 with a double resistance; for 50 volts, 300 volt and 750 volt service, 15-125 cycles.

1 - Portable type "PM" ammeter with 3 ranges, 100-500-1000 amps. and portable current transformer - 15-80 cycles.

GEWERAL There will be supplied one switchboard of 2 1/2" polished scapstone comprising three panels as described on pages #3 to 5 inclusive of this specification, together with necessary frame, connections and details in accordance with the foregoing articles of agreement. The busher will be made up of strips of hard drawn copper not over 1/2" thick separated by air spaces. All copper to be not less than 98% conductivity and all cross sections based on a density not exceeding 800 amperes per sq. inch at maximum load. All contact surfaces on terminals and lugs will be care ully fitted and have not less than one sq. in. for each 100 amperes of current. All joints will be clamped securely, All bars of opposite polarity will be separated from each other not less than All switch contact surfaces will be designed in accordance with the National Board of Fire Underwriters' rules. All commetions of epposite polarity will have an insulation resistance between each other and to ground not less than one megohm.

All cable lugs to be clamped between nuts on switch and circuit breaker studs. All connections to be made in a thorough and workmenlike manner.

East Pittsburgh, Pa.

PANEL SPECIFICATION

Date
For United States Coverement, Danver Mint. (Customer's Name)
A specification must be filled out for each panel except where rating and amount of apparatus is identical with other panels.
There will be supplied Panel Type Style No.
marked on Data Sheet as Panel No, to be used for the control of
1 - 1500 mpars 30 volt D.C. 2 vire Generator and
1 - 1500 appere 25 volt A.C. single phase 45 cycle alternator
[Give capacity in kilowatts or horse-power of the circuit or apparatus controlled, with overload guarantee, also voltage, frequency and power factor (if known) together with name of maker of any apparatus controlled and data for complete identification.]
Each panel will be made up of sections, the dimensions of which will be as follows:
Upper Section in. high, 32 in. wide and 2-1/2 in. thick.
Middle Section in. high, 32 in. wide and 2-1/2 in. thick.
Lower Section ft. 25 in. high, 32 in. wide and 2-1/2 in. thick.
All front edges to haveinch bevels. [See Detail Cat. 3001—Section 768 for standard dimensions and bevels.
Upon each of these Panels will be mounted the following apparatus:

[Give complete identification of all apparatus, specifying capacity in amperes, volts and Type No., Style No., or Catalogue No., where these are available. Observe that the factory will require outline drawing and drilling template of all apparatus not furnished by Westinghouse Electric & Manufacturing Company.]

Item

Description

Style No. or Catalogue No.

- 1 1-2000 mpere 750 volt 2 pole automatic carbon break type "C" circuit breaker with overload and reverse current release connected to each pole and separate closing handles but common trip and adjustable from 75 to 150% normal load. Frame to be dead black finish.
- 2 1-2000 ampere type "GL" ammeter.
- 3 1-Type "D" reverse current relay.
- 4 2-Rheostat mountings only.
- 5 1-100 ampere 2 pole S.T. 250 volt type "D" field switch with discharge clips.
- 6 1-2000 ampere 2 pole S.T. 250 volt type "D" knife switch.

East Pittsburgh, Pa.

	The state of the s	
	PANEL SPECIFICATION	Date 191 28 191
	(Customer's Name)	
A specification must be filled out for each	panel except where rating and amount of apparatus is in	ientical with other panels.
There will be supplied1	Panel ; Type;	, Style No
marked on Data Sheet as Panel N	02	, to be used for the control of
Give capacity in kilowatts or horse-	power of the circuit or apparatus controlled, with ove th name of maker of any apparatus controlled and d	rload guarantee, also voltage, frequency
Each panel will be made up of	f sections, the dimension	ons of which will be as follows:
Upper Sectionft20	in. high, 32 in. wide and	2-1/2 in. thick.
Middle Section ft.	in. high, 32 in. wide and	2-1/2 in. thick.
Lower Section ft. 2	in. high, 32 in. wide and	2-1/2 in. thick.
All front edges to have 1/2	inch bevels. [See Detail Cat. 3001—	Section 768 for standard dimensions and bevels.
Upon each of these Panels will be	mounted the following apparatus:	
[Give complete identification of all where these are available. Observe that Westinghouse Electric & Manufacturing C	apparatus, specifying capacity in amperes, volts and the factory will require outline drawing and drilling to	Type No., Style No., or Catalogue No., semplate of all apparatus not furnished by
Westinghouse Electric & Manuacturing C	ompany.	Style No. or
Item	Description	Catalogue No.
1 - 1-50 volt type "	H." illuminated dial wel	tmeter
2 - 1-50 volt type "	M" illuminated dial vol	tmeter.
3 - 1-2000 ampere typ	pe "GM" ammeter.	
4 - 1-2000 ampere 6"	Bristol recording ammet	er model #653.
5 - 1-50 volt 6" Bri	stol recording voltmater	model #553

6 - 1-2000/5 appere special current transformer.

Note: that each pristol recording meter will be supplied with 500-24 hour charts and meters will be provided with damping device to prevent fluctuations in current from affecting the needle. One quart of Bristol recording ink will be supplied.

East Pittsburgh, Pa.

	PANEL SPECIFICATION	Date	191
For	United States Covernment, Denver Mint. (Customer's Name)		***************************************
As	pecification must be filled out for each panel except where rating and amount of apparatus is id	entical with other p	anels.
Th	ere will be supplied Panel Type T	Style N	To
marked	on Data Sheet as Panel No. 3 Power for 125 H.P. 220 volt D.C. motor	, to be us	sed for the control of
and	[Give capacity in kilowatts or horse-power of the circuit or apparatus controlled, with over power factor (if known) together with name of maker of any apparatus controlled and da	load guarantee, als	
Ea	ch panel will be made up of sections, the dimension	ons of which v	vill be as follows:
Upper	Section ft. 20 in high 32 in wide and	2-1/2 in.	thick.
Middle	Section ft. 45 in. high, 32 in. wide and	2-1/2 in.	thick.
Lower	Section ft. 45 in. high, 32 in. wide and Section ft. 25 in. high, 32 in. wide and	2-1/2 in.	thick.
All from	nt edges to have 1/2 inch bevels. [See Detail Cat. 3001—S	Section 768 for stan	dard dimensions and bevels.
Upon e	each of these Panels will be mounted the following apparatus:		
	[Give complete identification of all apparatus, specifying capacity in amperes, volts and ere these are available. Observe that the factory will require outline drawing and drilling to stinghouse Electric & Manufacturing Company.]		
***	stinguouse Electric & manutacturing company.		Style No. or
Item	Description		Catalogue No.
1 -	600 ampere, 750 volt, 2 pole automatic catype "C" circuit breaker with overload and voltage release connected to each pole and closing handles but common trip and adjust 75 to 150% normal load. Frame to be dead	nd n o nd separa stable fr	te
2 -	1 - 800 ampere type "TL" ammeter.		
3 -	2-600 ampere S.P. S.T. 250 volt type "D"	knife sw	itches.
4 -	1-400 ampere 4 point 250 volt motor star	ting swit	ch.

5 - 1-800 ampere 220 volt Thompson watthour meter type "CS"

COPY.

Inspector John Howatt- 3/10/13.
Report telative to operation of mechanical plant.

TREASURY DEPARTMENT
Office of Supervising Architect, March 22, 1913.

Respectfully forwarded to the Director of the Mint for his information, and that of the Superintendent of the Mint at Denver, with the statement that this office concurs with its inspector that the plant is operated as economically as possible, and also concurs in all recommendations of the inspector.

The reduction in current used since generating plant was closed down is explained in a satisfactory manner.

Consideration will be given to competitive bids for material necessary to change the lighting and distribution system to 110 volts, with the understanding that the building force will perform the work.

Attention is invited to the inspector's statement relative to necessity of thoroughly cleaning the economizer inside and outside.

(Signed) O. Wendroth,

NST/M.

Supervising Architect.

COPY.

DENVER, COLORADO, MINT.

MECHANICAL PLANT.

March 10, 1913.

The Supervising Architect,
Treasury Department,
Washington, D. C.

Sir: -

As directed by letter of the 3d instant, SA-TME, I have visited the above named building and made an investigation relative to the operation of the mechanical plant to ascertain whether the plant is being run economically and whether it would be in the interests of economy to operate the electric generating plant again, submitting the following report on same.

The following mechanics are employed at this building:Two electricians; two machinists; one blacksmith; one lead
burner; one carpenter; four firemen. With the exception of the
firemen, none of the mechanics are employed in connection with
the steam plant; three of the firemen spend all of their time
about the boiler room and the fourth fire an spends about onethird of his time there.

There is work for all of the above named mechanics at this building. It would not be advisable to employ any fewer or any more men than at present.

Investigation shows that the mechanical plant is being operated very economically. The consumption of Electric current for both light and power has been reduced to the lowest possible point under present conditions.

220 volts is used on the lighting system, making necessary the use of 220 volt tungsten lamps. The cost of lamp renewals would be reduced were the lighting and distribution system changed to 110 volts; this change may be done on the switchboard by the ELECTRICIALS at the building.

The temperature of the boiler feed water is 195° F. at the point where it leaves the feed water heater, loses 20° between the feed water heater and the economizer, and increased 10° to 185°F. in passing through the economizer, entering the boiler at that temperature. The temperature of the gases in the boiler up-take is 270° F. The above indicates that the economizer is not as effective asit should be, probably due to scale on the inside of the tubes and soot on the outside.

While waiting instructions on the 8th instant, I made an inspection of the elevators and lifts in the building. All were found in satisfactory in every respect with the exception of freight lift #2 and the coin lift. Both of these lifts require new drum counterweight and cables as those in place have many broken wires.

OPERATING COST DATA.

The operating cost data given below is based upon the monthly records of coal and electric current consumption as kept in the Superintendent's office. The matter of depreciation of equipment has not been considered in any instance.

Actual cost of operating the steam and electric generating plants, year July 1, 1910 to June 30, 1911.

	Coal, 1,460 tons	6,050 170 425 300 6,945
Labor:-	One Chief Engineer	3,600 410 55 8,730
o leat cir	Current generated- Power308,600 K.W.H. Light123,500 K.W.H. Total432,100 K.W.H. Actual cost of operating the steam plant and purcurrent, year August 1, 1911 to July 31, 1912.	rchasing
61000110	Coal, 711 tons @ \$4.15	3,200 80 70 3,350
Labor:-	One Fireman	1,000

By comparing the above figures it will be noted that the current consumption for light and power has been reduced over 30% below that used when the generating plant was being operated. This is accounted for as follows: - Deep well air compressor changed from electric to steam drive; large plenum ventilating fan not run as

Light 43,400 K.W.H. @ 1.8¢....

Two Firemen, @ \$900.....

One Fireman, one-third of time.....

Current purchased: - Power, .228,000 K.W.H. @ 1.8¢.....\$

1,800

3,100

4,104 781

4.885

Total.....\$ 11,335

300

many hours as formerly; when machines are not in use, not permitted to run idle as much as formerly; are lamps and carbon incandescent lamps replaced by tungsten lamps.

The Superintendent states that the conditions at this mint for the year 1911-1912 were normal, so 771 tons coal, the amount burned that year may be considered as the amount required to supply live steam for auxiliaries, sweeps cellar, annealing room, refining room and the heating system. A study of the records of the monthly consumption of coal and electric current shows that under the present conditions, approximately 200 tons of coal are required per year in providing live steam for the heating system, the exhaust from the auxiliaries not providing sufficient steem for the heating of the building. This leaves 570 tons coal as that required per year for supply ing live steam to the auxiliaries, sweeps cellar, annealing room and refining room. A further study of the records indicates that when the electric generating plant was being operated, after deducting coal used for all other purposed, 4.5 pounds of coal were burned per K. W. H. generated. The current consumption for the next year will be increased about 40,000 K. W. H. over that for the past year, on account of a new system of refining by alternating current now being installed. Therefore the estimated current consumption for the next year, using the same care in the elimination of waste as in the past year is 271,400 + 40,000 = 311,400 K. W. H.

From the above data, the costs of operating the steam plant and purchasing current and operating both the steam and electric generating plants for the next year may be estimated.

Estimated cost of operating the steam plant and purchasing current for the next year is the cost of last year + $(40,000 \times 1.8¢)$, \$11,335 + 720 = \$12,055.

When operating the electric generating plant no coal would be used for heating as there would be sufficient exhaust steam for that purpose. The coal required to operate the steam and electric generating plants would therefore be that required to provide steam for the auxiliaries, sweeps cellar, annealing room, refinery room and generator engines, or, $570 + \frac{311,400 \times 4.5}{2.240}$

It would be necessary to maintain a service conection to the motor-generator set for emergency current, for which a "readiness to serve" charge of \$300 per annum would be made.

Labor:	One Chief Engineer. \$1,400 Two Asst. Engineers \$1,200. 2,400 Three Firemen \$ 900. 2,700 One Fireman helper. 660 Two Electricians 15% time. 410 Two Machinists 2% time. 55
plants fo	Total estimated cost of operating steam and electric or next year:-
	Coal, 1,195 tons @ \$4.15. \$4,960 Ash removal. 125 Oil, repairs, etc., 450 Readiness to serve charge. 300 Labor. 7,625 \$13,460
purchase	Estimated cost to operate steem plant and electric current

The above calculations indicate that under the conditions as they will exist for the next year, it will be more economical to purchase current than to operate the generating plant.

Respectfully,

(Signed) John Howatt, Inspector.

OFFICE OF	r Superv		le			Note ral Instruction on back of emorandum.	ns
the Tre	ensury Sep	Appropriation: Mechanical againment for Inblie Dis	ldin	gs	1911		
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		TO 3 C ITEMS	Un	IT PRIC	Е.	Amount.	
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		March 7/1911 No 4067					
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oy		(Name of disbursing officer.) , Disbursing (Clerk or agent.)		Place v	where loca	ted.) 2—2	014

Treasury Bepartment,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment for (State full title of appropriation, using both lines if necessary.)

Amount, \$ 2000

IN FAVOR OF

Nock & Jasside

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

S. R. JAOORS

(Name of disbursing officer.)

Clerk,

WASHINGTON, D. C. (Clerk or agent.)

(Place where located.)

., 190

(Period for which account is rendered.)

2-2014



GENERAL INSTRUCTIONS.

1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. Certificates.—Vouchers received a the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforescen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

 Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

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Note
General Instructions
on back of
Memorandum. Form approved by the Comptroller of the Treasury September 12, 1907. Appropriation: THE UNITED STATES, ADDRESS: Metroplitan Bank (Street and number.) (State.) AMOUNT. DATE OF DELIVERY OR SERVICE. UNIT PRICE. ITEMS. Dollars. Cts. 1910 Dolls Cts. Percountenviight 24.500 4500 TOTAL mint Location: Building: U.S. READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the hiemorandum and retain it for their files.

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VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

TREASURY DEPARTMENT, OFFICE OF SUPERVISING ARCHITECT. FORM NO. 8600. Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Gaubment

(State tultitle of appropriation using both lines if necessary.)

for hubble Duildings, 1910.

Amount, \$450

(Name of payee, using both lines if necessary)

Derway, 6010.

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

,

Disbursing (Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

TREASURY DEPARTMENT,
RECEIVED.
AUG. 13 1910

Office of Supervising Architect.



GENERAL INSTRUCTIONS.

Form and use.—This form of voucher will be used for afl expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be allered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

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7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforescen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

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TREASURY DE OFFICE OF SUPERVI FORM NO FORM approved by the Treasury Sept	ISING ARCHITECT.	1 10	uls		Note neral instruction back of Memorandum.	
THE UNIT	To The M. J. O. Fallow Sup. ADDRESS: 1532 Mynkoop St. (Street upd number.) ADDRESS: 16532 (City or town.)	ply	60), I	OR. Oslova	do.
DATE OF DELIVERY OR SERVICE.	ITEMS.	Un	ir Pai	E.	Amount	r.
1900	A A A	Dolls.	Cts.	Per—	Dollars.	Cts.
march12	1 Syphon Jet Bowl, wall outlet	11	0 0	each	11	0-0
P ~ 0 00 00 00 00 00 00 00 00 00 00 00 00	flow "		50			50
	3 Almalo	9	50			50
	2 Dozen 2" Expansion Rubbers	3		doz	6	00
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	bmitted for					
Differences	as follows:					
			\$_			
Amoun	nt allowed on voucher		dh			

, dated

...., 190 . drawn on

to order of Payee named above, for \$

Disbursing (Clerk or agent.) (Place where located.) 2-2014

Paid by check No.

by ______(Name of disbursing officer.)

Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment

(State full title of appropriation, using both likes if necessary.)

for Public Duildings 1910

Amount, \$6360

The M. J. O. Fallow Supply Co.
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

mver

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

Clerk or agent.)

(Place where located.)

. 190

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT,
RECEIVED
MAR 18 1910

GENERAL INSTRUCTIONS.

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Note General Instructions on back of Memorandum.

OFFICE OF SUPERMANNA ABCHITECT.
FORM NO. 8600.
Form approved by the Comptroller of the Treasury September 12, 1907. yaults, Safes, and Locks for Public Buildings 1910 Appropriation : ..

(State full title of appropriation.)

THE UNITED STATES.

J. M. Mossman Co., To (Name of payee.

		Address: 23 Warren St., (Street and number.)	New York Ci	ty		New	YOFK (State.)		
DATE OF DELIV	VERY	RY		Ux	UNIT PRICE.			AMOUNT.	
190		ITEMS.		Dolls.	Cts.	Per—	Dollars.	Cts.	
Nov	2	Cleaning five time locks		10	00	ea	50	00	
			*						
			Chech	111 F	all	nen	t of		
			voucher	(of	10	11.01	11:10		
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			has been public c	1 051	18 3	12.04			
			- buroing				1497		
			TOTAL A. LAS. S.			,	50	00	

Location: Denver, Colorado, Building: U.S. Mint

READ THIS NOTE CAREFULLY.

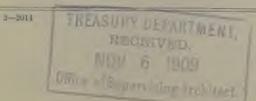
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Al	DMINISTRATIV	E ACTION.	
Account submitted for	Custodian.		
		\$ \$	
		r of Payee named above, for \$	
		(Clark or agent)	

. Voucher No.
317 reasury Department, office of supervising architect.
APPROPRIATION: VAULTS SAFES & LOCKS IR
(State full title of appropriation, using both lines if necessary.)
Amount, \$IN FAVOR OF
(Name of payee, using both lines if necessary.)
Purchases, and Services other than Persona
[To be filled in by Disbursing Officer.]
(Name of disbursing officer.)
Disbursing (Clerk or agent.)
(Place where located.) 190
(Period for which account is rendered.)



GENERAL INSTRUCTIONS.

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
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- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
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VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

TREASURY DEPARTMENT,

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Amount, \$ 200 00

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Place where located.)

(Period for which account is rendered.)

TREASURY DEPARTMENT, Office of Supervising Architect

GENERAL INSTRUCTIONS.

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Form approved	T DEPARTMENT, SEVISING ARCHITECT NO. 8600. by the Comptroller of September 12, 1907.	20 1 ·	PURCHASES, AND		THAN PER	SONAL.)	6	Note al Instru on back o morandu	f
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·Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Shain a Preservation of State full title of appropriation, using both lines if necessary.)

Amount, \$.500

IN FAVOR OF

Monarch My Co.

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

J. ACCOUNTS OF

(Name of disbursing office)

Washington, Disbursing (Clerk or agent.

(Place where located.)

., 190

(Period for which account is rendered.)

TREASURY DEPARTMENT
REGISTRES

OCT. 5 1909

OFFICE OF SUPERVISING Architect.

GENERAL INSTRUCTIONS.

Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

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TREASURY DEPARTMENT, OFFICE OF SUPERVISING ARCHITECT. FORM No. 8600. Form approved by the Comptroller of the Treasury September 12, 1907. Appropriation:	FOR PURCHASES, AND SERVICES OTHER THAN PERSONS OF THE SERVICES OTHER THAN PERSONS OTHER THAN PERSONS OF THE SERVICES OTHER THAN PERSONS OTHER T	blie!	Zu	1 316	Note al Instruction back of emorandum.	9/1
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				\$		
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by(Name of disbursing officer.)	, to order of Payee name Disbursing (Clork or agent.)			S		

Place where located.)

V-2014

Voucher	No.	144000
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Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Repairs & Proservation of Public Public Pullings, 1910

Amount, \$9500

IN FAVOR OF

The Manusch Manufacturing Name of payee, using both lines if necksary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing ...

Clerk or agent)

(Place where located.)

. 190

(Period for which account is rendered.)

2 - 2014

TREASURY DEPARTMENT,

REODIVED.

JAN 3 1910

Office of Supervising Architect

GENERAL INSTRUCTIONS.

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
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Note General Instructions on back of Memorandum.

Appropriation: Mechanical Equipment for Public Buildings 1910. (State full title of appropriation.)

THE UNITED STATES,

by

(Name of disbursing officer.)

To The Hampson-Pielding Engineering Co., Dr. (Name of payee.)

	ADDRESS: 1711 ATSHIOLIGE TA. (City or town.)				(Blate.)	***
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by che	eck No. , dated, 190	, dra	un	on		
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, Disbursin 6 (Clerk or agent.)

, to order of Payee named above, for \$

(Place where located)

2-2014

Voucher No.

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Nechanical Equipment for (State full title of appropriation), using both lines if necessary.)
Public Buildings 1910

Amount, \$ 599 45

Hampson- Fielding Organizary.

(Name of proce, using both lifes if necessary.)

Company

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing (Clerk or agent.)

(Place where located.)

10

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT,
RECHIVED.
NOV 11 1909
Office of Supervising Architect.

GENERAL INSTRUCTIONS.

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TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ARCHITECT.
FORM NO. 8600.
Form approved by the Comptroller of
the Treasury September 12, 1907. VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL. Note General Instructions on back of Memorandum. Appropriation: Van THE UNITED STATES. DATE OF DELIVERY OR SERVICE. ITEMS. 1900 Cts Dollars. Cts. Check in payment of vouchez (of which this Memorandum isa part, has been sent direct to public creditor by Dis-Gurring Clerk, by order L. H. Secretary Building: U. S. Wint Location: Denvey READ THIS NOTE CAREFULLY. Duplicate rouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the ner.
Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for Dispursing Agents for rubne bundings, when for analog their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for ...

Treasury Department.

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Vault, Sakes & Locks for Public.
(State full title of appropriation, using both lifes if necessary.)
Buildings, 1909

Amount \$25

IN FAVOR OF

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

(Name of disbursing officer.)

Washington, Distriction of Golden or agent.)

(Place where located.)

(Period for which account is rendered.)

TREASURY DEPARTMENT, RECEIVED.

Office of Supervising Architect.

GENERAL INSTRUCTIONS.

1. Form and use. -This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building .- State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

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the Treasury Sep	the Countroller of	nist Building Derwer, Co	01	eral Instruction on back of Memorandum.		
	ADDRESS:125		,	OR. O (State.)		
TE OF DELIVERY OR SERVICE.		ITEMS.	t.,	Amount.		
1909		Della. Cts.	Per-	Dollars.	Ca	
w 2	Painting +	Decorating,		18,000	0	
		soalue of Ark not completed		12,900	0	
		hess 10% retained 510,00 iss payment 2250.00				
		est payment 2250.00		2340	o	
	RE TR	IGINAL OF THIS ACCOUNT FERRED TO AUDITOR FOR EASURY DEPARTMENT, FOR ITLEMENT, ON JAN 1-2-1909				
		Warrant in payment	·			
		of voucher (of which this				
		Memorandum is a part)				
		will be sent direct to		2340	0	
		public creditor by Greas- urer, U.S. by order of the Secretary.				
Building:	U.S. Mis	1 Location: Denver	1	goles	-	
their liles.	where the Vendon's format is	READ THIS NOTE CAREFULLY. It is Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above on forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum must accompany it and must not be detached companied with the Memorandum, the three lines below (check legend) should be filled in for further three lines below (check legend).	omoran	adum and retain it for	fue	
Account si	ubmitted fors	ADMINISTRATIVE ACTION.				
Amou		cher .			101	
Paid by al	reck No.	, dated, 190 . drawn or			=	

Voucher No.

Treasury Bepartment.

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Amount \$ 234000

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT. RECEIVED

Office of Supervising Architect.

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VOUCHER FOR PURCHASIDS AND SERVICES OTHER THAN PERSONAL

TREASURY DEPARTMENT,

Voucher No.	Voi	icher	No.		
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Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

(State full title of appropriation, using both line of necessary.)

Derwey, Colorade.

Amount, \$ 648 20

IN FAVOR OF

Millian Duthie, (Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

. . 190

(Period for which account is rendered.)

2 - 2014

TREASURY DEPARTMENT,
REGILIVED
JAN 14 1909
Regiliary Architect.

- Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fustening them together in the upper left-hand corner. Fill out the certificates on the last form only.
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TREASURY DEPARTMENT. VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL. OFFICE OF SUPERVISISE ABCRITECT. Form No. 8600. General Instructions on back of Memorandum. Form approved by the Comptroller of the Treasury September 12, 1907. Ocservation of Lublic Buildings, 1909 Appropriation :-THE UNITED STATES, (Name of payer) ADDRESS: crives (Street and number.) (City or town.) DATE OF DELIVERY OR SIRVICE UNIT PRICE. AMOUNT. ITEMS. 1900 Dolls. Cts. Per-Dollars. Ots. Live (5) pages of plate glass for the inclosure of balcomy of Ingot Melhing Rin per proposal accepted by Department Check in payment of vouchez (of which this Memorandum ion part) has been sent direct public creditor by Dis-

 bursing Cleti. 's order	
 of the Secretary.	
TOTAL	2650

Building: U. S. Mind Location:

READ THIS NOTE CAREFULLY.

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	Custodians
ADMINIST	CRATIVE ACTION.
Account submitted for	\$
Differences as follows:	\$
1988-	
1 mount allowed on voucher	\$
Paid by check No	100
by (Name of dishursing officer) , Dishur	to order of Payee named above, for \$
onicer.)	(Clerk or agent.) (Place where located.)

Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Repairs of Preservation of
(State full title of appropriation, using both lines if necessary.) Public Buildings, 1904

Amount, \$ 26.50

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

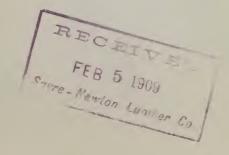
(Period for which account is rendered.)

TREASURY DEPARTMENT.

Office of Supervising Architect.

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Form approved by the Treasury Sep	DISSO ARCHITECT.	1		eral Instruction on back of Memorandum.	ns
THE UNIT	ADDRESS: 125 John Silvan (Name of payer.) Start full fitte of appropriation.) ADDRESS: 125 Jo. 11 Ch. St. (Name of payer.) (City or town.)	phis		Pa,	
PATE OF DELIVERY	(City or town.)		70	(State.)	
190Q	The state of the s	-	PRICE.	AMOUNT.	-
1911	B: 1: 20 C 13	Dolls.	Cts. Per—	Dollars.	Cts
ctel 1	Vambing & Decorating			18000	-0-
	hers value of works not completed			10,700	0
	C			7,300	0
	Less 10% retained 730.00				
	payments made 4590.00			5,320	
				1,980	-0-
	ORIGINAL OF THIS ACCOUNT			<i>*</i>	
	ORIGINAL OF THIS AUDITOR FOR REFERRED TO AUDITOR FOR TREASURY DEPARTMENT FOR TREASURY DEPARTMENT FOR				-
1	SETTLEMENT, ON A SETTLE				

	in payment			1	
	Descrant in payment				1
-	of voucher (of which this				
	of voucher (of total) Memorandum is a part) Memorandum is a part)			1980	0.0
	will be sent direct to Total.			1400	0 0
	public creditor by Greas-				
	public creditor of the				
Building . I	D 2etanti.		,		-
Dunding . (essive	n 60	lorad	<u>.</u>
Dwylinds road	READ THIS NOTE CAREFULLY.	al transcript	above of the	account shown on	the
Unit file.	cents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legi- here the Voucher is forwarded to the Department for payment the Memorandum must accompany it and r lived from the Department, accompanied with the Memorandum, the three lines below (check legend) should.	end), detach	the Memoral	idum and retain it	for
	ADMINISTRATIVE ACTION.				==
Account sul	mitted for		\$	***************************************	
Differences	as follows:				
Amoun	t allowed on voucher				
Paid by che					==
	to order of Payee named	above, ;	for \$		
by	(Name of disburning officer.) Disbursing (Clerk of agent)				

Voucher	No.	
	011/0	

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mind Building
(State full title of appropriation, using bot) lines if necessary.)

Amount, \$ 1980 00

Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

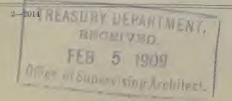
Disbursing

(Clerk or agent.)

(Place where located.)

_____, 18

(Period for which account is rendered.)



- Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
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TREASURY DE OFFICE OF SUPERVIE FORM NO Form approved by t the Treasury Septe	Appropriation: Mint Building Denne.		L.	03	Note eral Instruction on back of lemorandum.	ns
THE UNIT	ADDRESS: (Street and number.) (State full tiple of appropriation.) (Name of payee.) (City or town.)	le	h	, ^D	R. Kans a (State.)	<u>a.</u>
ATE OF DELIVERY		Un	T PRIC	Ε.	AMOUNT.	
or Service. 1908	ITEMS.	Dolls.	Cts.	Per—	Dollars.	Cts.
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					2621	50
	ORIGINAL OF PHISACCOUNTMADE 555.10				1341	50
	REFERRED TO AUDITOR FOR TREASURY DEPARTMENT, FOR				1.279	9.
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	of voucher (of which this					
	Memorandum is a part)					
	will be sent direct to					
	- public creditor by Creas-					
	1tter, 2f. S. by order of the 3			1	1270	95
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	200 · 1)			P P	_
Building:	U. S. Mint Location: £	ens	ues		100Co.	
Voucher. Disbursing their files. In all cases	READ THIS NOTE CAREFULLY. but here are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a lite Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check le where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and received from the Department, accompanied with the Memorandum, the three lines below (check legend) she seted.	gend), deta	ich the	Memora	andum and retain if	t for
	ADMINISTRATIVE ACTION.					
	ubmitted fores as follows:			\$		
	1 77 7 7 7 7			\$		
	unt allowed on voucher			\$		
Paid by c	heck No. , dated, 190	above	, for	\$		
by	(Name of disbursing officer.) Disbursing (Clerk or agent.)		(Place	where lo	cated.	014

VOUCHER FOR PURCHASUS AND SERVICES OTHER THAN PERSONAL.

Note
General Instructions
on back of
Memorandum.

(Place where located.)

1-2014

Voucher .	No.	***************************************
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Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

(State full title of appropriation, using both line if necessary.)

Derwey, Color ado.

Amount, \$ 1279.95.

IN FAVOR O

James A. McJonigle.
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

, 19

(Period for which account is rendered.)



- Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
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- Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

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- 13. Superintendents of construction.—When issuing vonchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 15. Architects—Tarsney Act,—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_______." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

TREASURY DEP OFFICE OF SUPERVISE Form No. Form approved by the the Treasury Septer	8600. Comptroller of		PURCHASES, AND ST			1	1		Note ral Instruction back of emorandum.	1.8
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(Secretary.			2011						
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Building:	u. s. "M					emi	ren.	,	9 0 CO,	
Dunlicate vou	chers are no longer requi		AD THIS NO			teral transc	eript abo	ove of the	e account shown o	n the
Voucher. Disbursing A	gents for Public Buildings where the Voucher is for relived from the Department	ngs, when forwardin	g their accounts, will	All out the three In	nes below (check	legend), de	tach the	Memor	andum and retain	it for
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by	ment to by a war		Disbursii	_				where h		-2011

(Name of disbursing officer.)

Voucher	No	

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mind Building (State full title of appropriation, using both lines if necessary.)

Derwer, Colo

Amount, \$ 2,250 0%.

John Jil son
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer,]

ACCOUNTS OF

(Name of disbursing officer,)

Disbursing

(Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

2 - 2014

- Form and use.—This form of voucher will be used for all expenditures except three lines and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
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(Name of disbursing officer.) , Disbursing

Paid by check No.

(Clerk or agent.)

, to order of Payee named above, for \$.

....., 190 . drawn on

(Place where located)

1-2014

7342 Voucher No.

Treasury Bepartment. OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Amount, \$ 236250

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

2 - 2014

TREASURY DEPARTMENT. RECEIVED.

MAR 5 1909

Office of Supervising Architect.

- 1. Form and use.-This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last
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TREASURY DI OFFICE OF SUPERV FORM No Form approved by the Treasury Sep	SING ARCHITECT. 8600. the Comptroller of tember 12, 1907. Appropriation: TED STATES, To A	Jan Donn J			M		18
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or Service.	•	ITEMS.		Dolls. Ct	-	Amount.	Cts
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,	Voucher to D. C.M.	AR 1 5 1909 MAB 1 8 1909	of the Sec	ditor lech, be	ny Die	227	σι
Building:	U. S. Mint		Location: De	nver	Col	irado	=
Disbursing A their files.	thers are no longer required. This Mergents for Public Buildings, when for there the Voucher is forwarded to the gived from the Department, accompand.	warding their accounts, will fill out	CAREFULLY. lely, is a substitute. Make a liter the three lines below (check legs	al transcript abound), detach the	Memorandu	um and retain it fo	or
Account su Differences	bmitted foras follows:	ADMINISTRATI			\$		-
4				TO THE THE SEC AND ADD ADD ADD ADD ADD ADD ADD ADD ADD	\$		-
	rt allowed on vouche				\$		1
Paid by che	eck No.	, dated, to orde	rr of Pauce named	, drawn	on		
by	(Name of disbursing officer.)	, Disbursing	(Clerk or agent.)		where located		

- voucher No.
Treasury Department, Office of supervising architect.
Entriolità Allomite III
APPROPRIATION: Mind Building (State full title of appropriation, using both lines if necessary.) Denney Colo
Amount, \$ 227 00 IN FAXOR OF Landon Jan Works (Name of payee, using both lines if necessary.)
For Purchases, and Services other than Personal
[To be filled in by Disbursing Officer.]
ACCOUNTS OF
(Name of disbursing officer.)
Disbursing (Clerk or agent.)
(Place where located.)
(Period for which account is rendered.)
2-2014

0

Translan 10.

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voncher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Castodians."
- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services repdored, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- $7.\ {\bf Telegrams.-}{\it Charges}$ for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
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- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contractor proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads,

- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of lelay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of vouther, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on be back, in monthly series, beginning each month with the first voucher paid (No. I), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such anthority hould be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance or work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
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General Instructions on back of Memorandum. TREASURY DEPARTMENT, OFFICE OF SUPERVISING AGENTMENT, FORM NO. 8600. Form approved by the Comproller of the Treasury September 12, 1907. Appropriation: I Mechanica THE UNITED STATES: prom- Tielding Engineering Co. DATE OF DELIVERY OR SERVICE. TTEMS. Dollars. Chi. Dolla. Clen. 1909 One Steam Driven Air Compressor, head Lined Pipe & Fittings Less payment on account Check in pays vouchez (of with Memorandum isa part) has been sent direct to public excline by Disdursting Clerk by order of the Secretary TOTAL Building: U. S. Mint Location: Dewey, READ THIS NOTE CAREFULLY. Duplicate reachers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the her. Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files. In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment in all cases where the Voucher is forwarded to the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for Differences as follows: Amount allowed on voucher ., 190 , drawn on Paid by check No. , to order of Payee named above, for \$_ Disbursing - (Clerk or agent.)

(Name of distursing other.)

(Place where beated.)

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL

OFFICE OF SUPERVISING ARCHITECT.

Mechanical Equipment for (State full title of appropriation, soing both lines of necessary.)

Public Buildings, 1909

Amount, \$1183.93

IN FAVOR OF

Hampson Fielding Engineering 6, (Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disburning officer.)

Disbursing

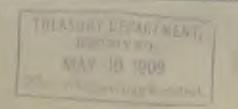
(Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

2 9014



- 1. Form and use.—This form of voncher will be used for all expenditures except traveling expenses and pursonal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vonchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voncher is paid at Wasidington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether us a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Bisbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line tlank. For annual appropriations consult "Instructions to Custodians."
- b. Letters of transmittal.—Accompany all venchers for unantherized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- Itemization.—Unless issued under a contract or accepted proposal
 on file at the Department, or under a proposal accepted by a Custodian or
 other officer by authority from the Department, vonchers must be itemized,
 indicating the labor, material, and articles supplied, and the unit of price.
- Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Relmbursements.—Vouchers covering a reimbursement for minor expenditures incurred most be accompanied with receipted bills. Officers and employees are not entitled to reindursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforessen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward veuchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- 9 Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be emitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract proposal in each voucher the sum or same properly chargeable to the other lieum of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be sindlarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher path (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Dislursing Agent. He must make no disbursements of any kind until anti-orized to do so by the Department, and upon receiving such authority should be cureful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 1. Architects—Tarsney Act.—Architects are regalred to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$" The approval certificate on the voucher is for the signature of the SuperIntendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accuse) for payments on account of commissions.
- 16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and besting vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Paid by check No.

(Name of disbursing officer.)

Note General Instructions on back of Memorandum.

(State.)

Mint Building, Denver. Colorado.

Appropriation :... (State full title of appropriation.) THE UNITED STATES,

John Gibson

125 So. 11th St. (Street and number.)

(Name of payee,) Philadelphia, Pa.

....., 190 , drawn on ...

Place where located,

....., to order of Payee named above, for \$.....

(Clerk or agent.)

(City or town)

or Service.		• ITEMS.	UNIT PRICE. AMO				AMOUNT	
190	1		Dolls.	Cts.	Per-	Dollars.	C	
Apr.	27	Painting & Decorating				18,000	00	
		Proposal accepted Mar. 15th, 1909				225		
						18,225		
		Less value of work not completed				1,000	00	
						17,225	-	
		Less 10% retained 1,722.50						
-5		payments made 11.947.50				13,670	00	
		Amount due				\$ 3,555	(A) A	
		Referredt and may 5-99						
		Marrant in payme	nt					
		of vouchez (of which th	in			· · · · · · · · · · · · · · · · · · ·		
		Memorandum is a par	(4)					
		will be sent direct				3 3,555	00	
		public creditor by Grea						
7 5	55 0	weer, Il. S. bu order of the						
0,0	55.0	Secretary.						
Buildin	g: U				-		14	
		READ THIS NOTE CAREFULLY.					-	
Duplica Voucher.	de rouche	rs are no longer required. This Memorandum, for reference purposes solely is a substitute. Make a line of the line	ranscript	above	of the a	ecount shown as		
dhain 612		By when forwarding their accounts will fill out the three lines in						
of vouchers a and others in	re receiv	are the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must ed from the Department, accompanied with the Memorandum, the three lines below (check legend) should be	t not be doe filled in	letached for fu	d. Who	en checks in payme ference by Custodia	nt	
		ADMINISTRATIVE ACTION.					=	
Account	subn	nitted for		Ç.				
Differen	ices a	o journes,		- 80		*************		
-								
.1m	rount	allowed on voucher		- \$		*******		
		310 (O.O.O.O.O		5				

. dated

, Disbursing

Voucher No.

Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

(State full title of appropriation, using both lines if necessary.)

Amount, \$ 3, 555 00

enver, bolo

OM JUG BOW.
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

. 190

(Period for which account is rendered.)

TREASURY DEPARTMENT,
RECEIVED.
MAY 1 1909
Office of Supervising Architect.

- Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
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- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
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by

(Name of distursing officer.)

Note General Instructions on back of Memorandum.

REPAIRS AND PRESERVATION OF PUBLIC BUILDINGS, 1909. Appropriation:

	TED STATES, To Z.E.Moncri				, Di	R.
	ADDRESS: 213 Continental Building,	Denver,	Colors	ado.		
	Street and number.)	(City or town	-1			State.
DELIVERT OR SERVICE.	ITEMS.		Dolls.	Cts.	Per—	AMOUNT.
			-			
Sept. 10	New Skylights, Ventilating Flues and I					5,301
	Less amount charged to appropriation		ical			
	Equipment of Public Buildings, 1909	·				1,889
						3,412
	Less payments on account,					2,250
					en ist	
			3			~~ #** ~ * * * * * * * * * * * * * * * *
			Af MA	210		
			-Sive	1103		
				44.1	.3/3	
				Tie.	CIE	104 by
			015	5.0	77	gog dedaa
			9		auti-	
		TOTAL				1,162
1,162.00	ORIGINAL OF THIS ACCOUNTS			4		
Building:	U. S. Wint	Location: De	nver,	Colc	rado.	
Degilionte ver	READ THIS NOTE Combers are no larger required. This Memorandum, for reference purposes solely, it		taral transanie	ot abama	and aller	
	Agents for Public Buildings, when forwarding their accounts, will fill out the ti	hree lines below (check)	legend), detac	h the 1	Memorandi	um and retain it i
Distursing : their files In all cases of vocables are r	where the Voucher is forwarded to the Department for payment the Memorandum, which the Department, accompanied with the Memorandum, the three line	es below (check legend sh	iould be filled			Terre of Chandra
Distursing : their files In all cases of vocables are r	where the Voucher is forwarded to the Department for payment the Memorandum, which the Department, accompanied with the Memorandum, the three line	s reion (crisen tokenti) si	ould be filled	ILL IOF I	- Transfer of the state of the	
Distursing : their files In all cases of voscilers are re and others interes	where the Voucher is forwarded to the Department for payment the Memorandum, wived from the Department, accompanied with the Memorandum, the three line and	ACTION.	louis be blied	in for i	\$	
Distursing their files In all cases of veschess are rand others interes Account su	where the Voucher is forwarded to the Department for payment the Memorandum with the Memorandum, the three line and the Department, accompanied with the Memorandum, the three line and the Department, accompanied with the Memorandum, the three line and the Department, accompanied with the Memorandum, the three line and the Department of the Department for payment the Memorandum, the Memorandum, the three line and the Department of the Department for payment the Memorandum, the Memorandum, the three line and the Department for payment the Memorandum of the Memorandu	ACTION.	Custodi	\$	\$	
Distursing their files In all cases of veschers are read others interes Account su Differences	where the Voucher is forwarded to the Department for payment the Memorandum the three line and the Department, accompanied with the Memorandum, the three line and the Department, accompanied with the Memorandum, the three line and the Department, accompanied with the Memorandum, the three line and the Department of t	ACTION.	Custodi	\$	\$	
Distursing their files In all cases of veschers are reand others interes Account su Differences	where the Voucher is forwarded to the Department for payment the Memorandum the Memorandum, the three line ded. ADMINISTRATIVE abmitted for	ACTION.	Custodi	\$	\$	

, Disbursing (Clerk or agent.)

Place where located.

9-3014

Denny Calo, Woucher No. Mink

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

(State full title of appropriation, using both lines if necessary.)

**Jic Buildings, 1909.

**Amount, \$1162.00

IN FAVOR OF

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

2-201

TREASURY DEPARTMENT,
RECEIVED.
SEP 14 1909
Office of Supervising Architect.



GENERAL INSTRUCTIONS.

large and use.—This form of voncher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled ont before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. Letters of trausmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

 Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contractor proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such anthority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

16. Sample vouchers,—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Note General Instructions on back of Memorandum.

OF PURL E BUILDINGS:14909. MECHANICAL EQUIPME NT Appropriation:

(State full title of appropriation.)

THE	UN	ITED	STA	TES
-----	----	------	-----	-----

Z.E. Moncrieff, To ... (Name of payee.)

		Address: 213 Continental Building Denver, Colo (City or town.)	rado.			(State.)	
DATE OF DELIV	VERY	The state of the s	Unr	T PRICE	£.	AMOUNT	
or Service		TO TEMS.	Dolls.	Cts.	Per-	Dollars.	Cts.
Sept.	10	New Skylights, Ventilating Flues and Doors,				5,301	00
		Less amount charged to appropriation for Repairs					
		and Preservation of Public Buildings, 1909,				3,412	00
						1,889	00
		Less payments on account,	-			1,350	00
			10,00				7
			Will	100	25.10	Oiperi	
		PI	100	000	01.00	64 61	200
		14	202,0	1.8	. હતુ	020020	trie
			occeto				
		Total				539	00

ORIGINAL OF THIS ACCOUNT REFERRED TO ALTHOR FOR

\$39.00

TREASURY DEPARTMENT, FOR

	SELLL	attended by	un de la fag	lade oty 3
Building: U.	S	Min	\$	

Location: Denver Colorado.

READ THIS NOTE CAREFULLY.

Duplicate rouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custoshans and others interested.

AI	MINISTRATIVE ACTION.	
		Para A a 2 2 mm
	, dated, 190 , to order of Payee named a	
	, Disbursing	

Denver Colo, Voucher No. mins

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment of Public (State full title of appropriation, using both lines if necessary.)

Buildings, 1909.

Amount, \$ 539

IN FAVOR OF

Z.E.Moncrieff

(Name of payee, using both lines if necessary.)

Denver, Colorado,

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing (Clerk or agent.)

(Place where located.)

(Period for which account Is rendered.)

2-2014

TREASURY DEPARTMENT. Office of Supervising Architect

GENERAL INSTRUCTIONS.

harmand use. - This form of voncher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

- 2. Title of building. State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates .- Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing .- The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.-Vouchers covering a reimbursement for minor expenditures incurred must be a companied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- 9. Correction of errors.-Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions .- All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
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- 12. Final settlements .- Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in the control of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.-These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 15. Architects-Tarsney Act,-Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers.-Vonchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

THE MINT OF THE UNITED STATES AT DENVER,

OFFICE OF THE SUPERINTENDENT,

DUPLICATE.

Oct. 15th, 1909.

Messrs. McPhee & McGinnity,

Denver, Colo.

Sirs:-

In accordance with authority from the Supervising Architect of the 12th inst., you are hereby informed of the acceptance of your proposal to furnish the following supplies to this institution:-

2500 lbs. Collier's S.P. Lead 50 gals. boiled linseed oil 10 "Berry Bros. Japan \$181.25 32.50 9.50

Respectfully,

(Signed) Frank M. Downer,

Custodian.

	Address: (Street and number.) (City or town.)	nux			(State.)	ud
of Delivery Service.	ITEMS.	Uni Dolls.	Cts.	Per—	Amount. Dollars.	Cits.
1. 20	2500 lbs. bolliers IP. head 50 Jals. Boiled hinseed Oil 10 "Berry Bros Japan		7 /4 65	lb.	181 32 9	
	Dans fr	(2 iv	P 1	eliki eliki en is	600 (0 500 (0 500 (0) 500 (0)	
	Total				223	20
Building:	U. S. Mink Location: D	eni	HN,	1	olo.	
Duplicate ve Voucher. Disbursing their files. In all cases of youchers are i	READ THIS NOTE CAREFULLY. Make a literary are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literary agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legely where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and not relived from the Department, accompanied with the Memorandum, the three lines below (check legend) shou	al transcri	pt above	e of the a	account shown on	for
Duplicate v. Voucher. Disbursing their files. In all cases of vouchers are s and others interes	READ THIS NOTE CAREFULLY. Make a literary are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literary agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legely where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and not relived from the Department, accompanied with the Memorandum, the three lines below (check legend) shou	al transcri end), detas nust not b id be filled	pt above the head the detach	e of the a	account shown on idum and retain it ien checks in paym iference by Custodi	for ent ans

(Clerk or agent.)

(Place where located.)

2-2014

(Name of disburning officer.)

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

General Instructions
on back of
Memorandum.

Doucher NO.	ucher No		
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Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Repairs & Preservation of State full title of appropriation, using both lines if necessary.)

Amount, \$ 223 25

IN FAVOR OF

Mchee & McGinnity Co

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

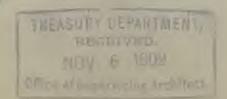
(Clerk or agent)

(Place where located.)

190

(Period for which account is rendered.)

2-2014



- 1. Form and use.—This form of voncher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
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- 5. Letters of transmittal.—Accompany all vouchers for mauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
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- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
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TREASURY DEPARTMENT,
OFFICE OF SUPERISING ARCHITECT.
FORM No. 3600.
Form approved by the Comptroller of
the Treasury September 12, 1907.

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL

General Instructions on back of Memorandum.

Appropriation :__

(Name of disbursing officer.)

MECHANICAL EQUIPMENT FOR PUBLIC BUILDINGS, 1909.

THE UNITED STATES.

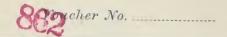
(State full title of appropriation.)

4.		To Dillon-Box Iron Works Company,			, Dr.	•	
		Address: 1846 Blake Street Denver, (Street and number.) (City or town.)				Lorado.	
DATE OF DELI	E.	ITEMS.	Us	IT PRIS		Anorn:	7.
1909		TIEMS.	Dolls.	Cts.	Per—	Dollars.	1
Sept.	21	Additional Ventilators, Etc.,				1,530	Ì
		Deduction (Prop.) September 18,1909,				20	
						1,510	
		Addition (Prop.) September 18, 1909, chargeable to					T
		appropriation for "Mechanical Equipment for Public					
		Buildings, 1910",				110	1
							Ĩ
		- Consont	602 1	304	medi		1
		of vouches (o	Paul	rel			
		Stemeranda	342				
					12		
		Park and a					
					Sparing Section	************	
		TOTAL.				1,620	7
THE	FERR	1 CT 1 CT 9 1 30 0 9					
Buildin	g: U.	S. Min't Location: Den	ver.	Cel	orado.		-
In -11 .		READ THIS NOTE CAREFULLY. Is are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal to the Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend to the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must deform the Department, accompanied with the Memorandum, the three lines below (check legend) should be a substitute.	ranscript	above o	f the accoun	nt shown on th	
1		ADMINISTRATIVE ACTION.					-
Account Differen	ces as	ritted for		\$.		****	
		follows:	Cus	todi	an.		
	ount			\$_			
Paid by	check	allowed on voucher		8			
	-	to order of Pauce named ale	drawn	on a		********	
by	(N)	and of disbursing officer)	ve, fo.	7. 5			

(Clerk or agent.)

(Place where located.)

1-2014



Oreasury Department, Office of supervising architect.

APPROPRIATION:

Mechanical Equipment

(State full title of appropriation, using both lights if necessary.)

for Tublic Buildings, 1909

Amount, \$1,62075

Dillon - Box Iran Works Co.
(Name of payer, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

190

.....

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT,
RECEIVED.
SEP 25 1909
Office of Supervising Architect.

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
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Appropriation: MECHANICAL EQUIPMENT FOR PUBLIC BUILDINGS 1909"

THE	TIN	TTE	CID	STA	TES
1111	UIV	111		DIE	TT TING.

Dillon-Box Iron Works Co., DR. (Nume of payer.)

1846 Blake St..

Denver, Colorado.

_	_			(State.)	
Un	CNIT I	Paten.		ARGUNT	
Dolls.	. 0	Ots.	Per-	Dollars.	Cto.
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				1.10	.00
				1640	7.5
				20	v
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				1,530	75
elved.		4	Bos	Lines - Dies	No.
	-	-		orado	
	Vice ,	Vice 1	Vice Lorme	vice, formed as	Torado Tuco : Tormed as stated; that the agreement, a stated on the reverse hereof.

APPROVED FOR \$1,530.75 Differences, if any, shown on back. usulod Assistant Secretary. (Official designation.) in favor of ----, for \$_____

^{*}Where a voucher is certified in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. Example: "Chicago Edison Company, per John Smith, Member of Firm," or Secretary, or Treasurer, as the case may be.

† Fill in from 1 to 4, as appropriate.

‡ Fill in from A to C, as appropriate.

2—2014

Ū	reasury Department,
OFFICE	OF SUPERVISING ARCHITECT.
Publi	PROPRIATION: uncal Gamp ment of ite of appropriation, using both trees if necessary.) in Divildings, 1909 mount, \$1530.75
Delle V	FAVOR OF
For Purcha	ses, and Services other than Personal.
	[To be filled in by Disbursing Officer.] ACCOUNTS OF
	(Name of disbursing officer.) 7 Disbursing (Clerk or agent.)
ς	(Place where located.)
4	(Period for which account is rendered.)
2—2014	*

Voucher No.

METHOD OF OR ABSENCE OF ADVERTISING.

(Sec. 3709 of the Revised Statutes.)

1. After advertising in newspapers.

2. After advertising by circular letters sent to

Deveral dealers and by notices posted in public places.

3. Without advertising, under an exigency of the service which existed prior to the order and would not admit of the delay incident to advertising.

4. Without advertising, it being impracticable to se-

cure compention	because of ^	

FORM OF AGREEMENT.

(See Remarks, third fold.)

A	. Onue	и погшал	Contract	uateu -		, 100
В	Unde	rwritten	proposal	and ac	ceptance	filed:
1		1	al a		11	
1	110/	10000	wa	ccel	step	
0	n	0-	100	. /	1-1	1
/	1.lai	1di.	1900	1. OM	U.AU	e) all
1	1	10/	11	′	10	e at
1	no A	Ner	Javn	ner	Vr.	
	(11)	with this you	icher, so state	e; if not,	indicate who	re.)

C Under less formal agreement

or officer to the control of the con	(State character.)
Second States	

INSTRUCTIONS UNDER SECTION 4, ABOVE.

*Among the reasons which may be assigned as making competition impracticable (section 4 on this fold) are the following:
a. Under a formal contract for construction, there arises a necessity for additional work practicable of performance only by the contractor.

b. The articles wanted are patented or copyrighted and not on sale by dealers, but by the owners of the patent or copyright or their agents or assigns alone, at a fixed and uniform price. c. There is only one dealer within a practicable distance from whom the articles can be obtained.

d. Prices or rates are fixed by legislation, either Federal, State, or municipal; or by competent regulation.
e. Previous advertising for the identical purchase has been

e. Previous advertising for the identical purchase has been followed by the receipt of no proposals or only of such as were unreasonable, and under circumstances indicating that further advertising would not alter results.

DIFFERENCES.

(See approval Certificate on face of Voucher.)

Account submitted for	
Differences as follows:	
,	
-	
Amount allowed,	\$

REMARKS.

(See Form of Agreement, second fold.)

A. When an expenditure is incurred under formal ontract and bond, approved by the Secretary of the reasury, insert on the blank line the date of the conact. This information is usually conveyed in Departent correspondence, but if in doubt as to the proper te, write for instructions.

3. In the case of proposals submitted to and formally epted by the Department, state the authority or eement according to the following form: "Proposal pted September 26,1907, on file at the Department." he case of a proposal accepted by a Custodian or officer, by direct authority from the Department, he phrase: "Proposal accepted by Custodian (or officer, as the case may be) filed herewith." The ance of such proposal, with date, should appear face thereof.

a cases of emergency expenditures, unauthorized, Custodian, submitted to the Department for apal, insert "Section XIII, Instructions to Custodians,

5." Where an officer is authorized by the Departnt to expend a stipulated sum, for a specific purpose, ander public exigency, quote as in the form following: Department letter dated August 21, 1907."

Note General Instructions on back of Memorandum.

THE UNITED STATES.

Dillon-Box Iron Works Co.,

1846 Blake St.

Amount allowed on voucher

Paid by check No.

by _____(Name of disbursing officer.)

(Name of payee.)

Denver, Colorado.

	(Str	eet and number.) (City	or town.)			(State.)	
TE OF DELIVERY OR SERVICE.	(* (; -)	ITEMS)	ÜN	IT PRIC	E.	Amount	
190 9		111,010)	Dolls.	Cts.	Per—	Dollars.	L
ug. 11	Additional V	entilators, etc.,				1530	7
	7						
	67						
	9 14						-
		541;					
		63					
		2					
		0.03					
		3					
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			• • • • • • • • • • • • • • • • • • • •				
		9-0					
		15.3.2					
1		TOTAL				1530	7:
		3			1		
		9.					
1530175							
Building: 1	U. S. Mint	Load		1	olor	ado	
		READ THIS NOTE OF				>	
Voucher.		emorandum, for reference purposes solely, is a substitute.				count shown on	
In all cases w	here the Voucher is forwarded to the	rwarding their accounts, will fill out the three lines below Department for payment the Memorandum must accompa	nesit and much - at t	. 1.4. 1	2 2272		
and others intereste	ed.	mied with the memorandum, the three thes below (check le	egend) should be filled	in for f	uture refe	rence by Custodi	ans
	1,530.75	ADMINISTRATIVE ACTION	٧.				
	7 7				ds	*	
Account su	omittea for			%	P		

, Disbursing

, dated _____, 190 , drawn on ____

to order of Payee named above, for \$.....

Voucher Na3409

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

Most of A	APPROPRIATION: Dechanical Equipment Mechanical Equipment Millie of appropriation paring boys lines of necessary.) White Duildings, 19 Amount, \$1530.75
Dil	low Box FAVOR of Works (Name of payee, using both lines if necessary.)
For Pur	chases, and Services other than Personal.
For Pur	[To be filled in by Disbursing Officer.]
For Purc	[To be filled in by Disbursing Officer.]

2 - 2014

TREASURY DEPARTMENT,
RECEIVED.
AUG 16 1909
Office of Supervising Architect.

GENERAL INSTRUCTIONS.

- Form and use.—This form of voncher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodlans is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is pald at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (In which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
 - 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
 - 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
 - 8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
 - Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
 - 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vonchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
 - 11. Division under appropriations.—In vonchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contractor proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until anthorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

Sample vouchers.—Vouchers, combined in sets, for distribution the charged with the duty of preparing, certifying, and issuing vouching the furnished upon request. These forms embrace the methods of long most frequently met with in the preparation of vouchers, and a higher to them as a guide will save time and avoid much unnecessary dence.

Form approved the Treasury	DEPARTMENT, 1 AVISING ARCHITECT. No. 8600. by the Comptroller of September 12, 1907. Appropriation: Repairs Preservation of Rubli	.i. N3	uss		Note ral Instruction back of femorandum.	ons
THE UN	To Menumy May 60			, D	<i>y</i> ' '	
	ADDRESS: Street and market	Y	,	l	olo.	on de de
DATE OF DELIVERY OR SERVICE.	(City or town.)	Fre	IT PRI		(State.)	
1909	ITEMS.	Dolls.	Cts.	Per—	AMOUNT. Dollars,	Cts.
nov 13	3 600 you Unbleached bloth aurora		25	yd	150	
	100 lbs. Whiting		12	U.		50
	100 "Dry J St. L. Ochre		34		3	2.5
***************************************	4-12/2 lb cans J. F. S. Ochrein Oil		70	gali	/	.00
	25 lb. No. 1 Telatine The		19	"	24	75
	4 No 25 OR R. J. Brushes	<i>J</i>	0.5	each	24	20
	2 " 8 Okatka Skinner	2	25			50
	Proucher in Payer					
	fice to Pan					
	Pup been by whice	ent				
	Contract of the state of the st	12.	2			
	of the colin of the	c/)				
	So Con Con the	0			241	20
	Tohare J. D.			=	W+1	20
	V0e2					
Building:	U. S. Mint Location: Do		9 01	1	9	ž.
	READ THIS NOTE CAREFULLY					= -
Voucher. Disbursing A) their files.	thers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal gents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend there the Voucher is forwarded to the Department for accounts to N.	transcript	above	of the acco	ount shown on the	е
In all cases w of vouchers are rece and others intereste	here the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must gived from the Department, accompanied with the Memorandum, the three lines below (check legend) should	l), detach st not be d be filled in	the M etached for fu	emorandur d. When ture refere	n and retain it for checks in payment ence by Custodian	r t
	ADMINISTRATIVE ACTION.					
Account sul	omitted for	··· ··· ·· ·· · · · · · · · · · · · ·	- \$.			
	as follows:					
Amoun			\$			
Paid by che	t allowed on voucher		\$			
	to order of Payer named	0	AL			
by	(Name of disbursing officer.) (Name of disbursing officer.) (Clerk or agent.)	ove, fo	r S.			
	(Clerk or agent.)	(Plac	e wher	e located.)	2-2014	

- Voucher No.

Treasury Department. OFFICE OF SUPERVISING ARCHITECT.

PROPRIATION: Repairs & Incservation of (State full title of appropriation, using both lines if neograps.) Public Buildings 1910

Amount, \$ 241 20

The McMux try My (Name of payee, using both lines if

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

2-2014

GENERAL INSTRUCTIONS.

1. Form and use. - This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last

2. Title of building .- State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this

3. Certificates .- Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

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5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

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9. Correction of errors.-Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

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13. Superintendents of construction.-When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Pepartment.

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15. Architects-Tarsney Act. - Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the youcher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. Sample vouchers. - Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a teference to them as a guide will save time and avoid much unnecessary correspondence.

TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ARCHITECT,
FORM NO. 8600.
Form approved by the Comptroller of
the Treasury September 12, 1907. VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL. Sote General Instructions on back of Memorandum. Building ! Appropriation :... THE UNITED STATES. ADDRESS: (Street and number.) DATE OF DELIVERY UNIT PRICE. AMOUNT. ITEMS. 190 9 Dolls. Cts. Per-Dollars. Cts. walls of certain office rams Chech in payment of vorwher (of which this Memorandumisa part) will be sent direct to Price exeditor by Dis-Cursing Clerk, by order

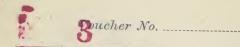
Building: U.S.... Location:

of the Secretary

READ THIS NOTE CAREFULLY.

Duplicate rouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians

A	DMINISTRATIVE ACTION.	
		¢6
Differences as follows:		· P ·
Amount allowed on voucher .		\$
Paid by check No.	, dated190 dr	atun or
	to order of Pauce named above	Com &
(Name of disbursing officer.)	, Disbursing (Clerk or agent.)	(Place where located.) 2—2014



Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

(State full title of appropriation, using Joth lines if necessary.)

Derver, Golo

Amount, \$ 1490.

In FAVOR OF

In FAVOR OF

J. Ohne Decor ating 60

(Name of payee, using both lines if necesstry.)

Joliet, Ills

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

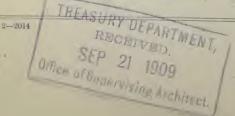
Disbursing

(Clerk or agent.)

(Place where located.)

..., 190

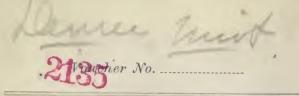
(Period for which account is rendered.)



- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
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- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
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- Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omlssion of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
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- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a recult of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Lepartment.
- 15. Architects—Tarsney Act.—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$......................" The approval certificate on the roucher is for the signature of the Superintendent of Construction, who cuts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Form approved by	EPARTMENT, TENG ARCHITECT. o. 8600. the Comptroller of tember 12, 1907.		General Instruction back of Memorandur	
THE UNI	Dember 12, 1907. Appropriation: Repairs & Processation of Publication of Publica	ac I Visis	dugs, 19 , Dr.	09.
	ADDRESS: 21.3 Columnental Bldy (City or town)	enver.	Colora (State.)	Do.
DATE OF DELIVERY OR SERVICE.	ITEMS.	UNIT PRIC	е. Амот	NT.
190 9		Dolls. Cts.	Per— Dollars.	Ots.
My 2	New Shylighto, Ventilating Flues and Doors, Etc.			
	Doom, EAS		5, 30	100
	for Mechanical Equipment of Public Buildings 1909	on		
- 6	Buildings 1909		199	~
	The section of the se		341	To a
9	Less value of work not completed		0.0	
الم	1		2,50	2 0
	Less 10% retained \$ 250.00		,	
	Less 10% retained \$ 250.00 " payments made on acet 1,215.00		146.	500
	a charter	1	103,	500
	Chech in parties on aced 1,215.00 parties of white	26.		
	pottche aronout	1200 CD 57		(2-1211)
	Check in pant of which of the Secret	frig. 1-50	1035	
	TOTAL - TOTAL	-613	1000	0 0
	Piloing ordi	المدين		
	e the Seco	•		
Building: T	J. S. Mint Location: D	enver	60	
	READ THIS NOTE CAREFULLY.	enver,	Nolora	-
Implicate vouc Voucher. Disbursing Ag	hers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a liter	al transcript above	of the account shown o	n the
In all cases w	cents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check leg there the Voucher is forwarded to the Department for payment the Memorandum must accompany it and relived from the Department, accompanied with the Memorandum, the three lines below (check legend) should.			
	ADMINISTRATIVE ACTION.			=
Account sul	bmitted for	·····\$.		
Defferences	as follows:			
		\$		
Amoun	at allowed on voucher	····· \$		
Paid by che	, 100	, drawn on	t	
by	(Name of disbursing officer.) , to order of Payee named of (Name of disbursing) (Clerk or agent.)	above, for \$		
	(Name of disbursing officer.)	(Place who	The same of the same	100



Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Repairs & Preservation of State full title of appropriation, using both lines if pressary.)

Public Buildings, 1909.

Amount, \$10.35

Name of payee, using both lines if necessary.

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

modulating officer.)

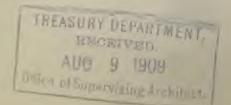
Disbursing (Clerk or agent.)

(Place where located.)

...., 1

(Period for which account is rendered.)

2-2014



- 1. Form and use.—This form of voncher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.—Vouchers in final settlement of contractunder bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 16. Sample vouchers.—Vonchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Note General Instructions on back of Memorandum.

MECHANICAL EQUIPMENT OF PUBLIC BUILDINGS - 1909.

THE UNITED STATES

DATE OF DELIVERY OR SERVICE 190 9

Aug.

Appropriation:

(State full title of appropriation.)

LI	To Z. E. MONCRIEFF			, Di	R.	
	Address: 213 Continental Building, Denver, (Street and number.) (City or town.)		1 ~-	Colo	(State.)	
	772	Un.	T PRIC	E.	AMOUNT.	
	ITEMS.	Dolls.	Cts.	Per—	Dollars.	Cts.
	New Skylights, Ventilating Flues, and					
	Doors, etc.				5,301	.00
	Less amount charged to appropriation					
	for Repairs and Preservation of Public					
	Buildings, 1909,				3,412	00
					1,889	00
	Less Value of Work not completed				389	00
					1,500	00
	Less 10% retained				150	00
	Amount due-				1,350	00
	Chech in payment of					1
- 50	- A ALLIEUT					ļ
	Memorandum is a part) Memorandum is a part)					-1-1-
					1,350	00
	bursing Clerk, by order					
0	of the second					

1,350.00

Building: U. S. Mint Building

Location: Denver, Colorado

2011

READ THIS NOTE CAREFULLY.

Duplicate rouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for

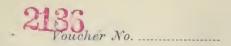
their fit.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for Differences as follows:

Amount allowed on voucher

Paid by check No. , dated _____, 190 , drawn on ___ ____, to order of Payee named above, for \$____ by

, Disbursing (Clerk or agent.) (Name of disbursing officer.) (Place where located.)



Orrasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment

(State full title of appropriation, using the lines of necessary.)

Flublic Duildings

Amount, \$13.50.00

(Name of payee, using both lines if necessary)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

2-2014

RECEIVED.
AUG 9 1909

GENERAL INSTRUCTIONS.

Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Iustructions to Custodians."

5. Letters of transmittal.—Accompany all vouchers for unanthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

 Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sam or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. Superlutendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorahdum.)

16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. Those forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Note General Instructions on back of Memorandum.

Appropriation: Mint Building, Denver, Colorado, (State full title of appropriation.)

THE UNITED STATES,

To The McMurtrie Manufacturing Company , DR.

DATE OF DELIVERY	(Street and number.) Denver, Col		34.9 .		(State.)	
or Service.	ITEMS.	Un	IT PRI	ICE.	Amoun	iT.
		Dolls.	Cts.	Per-	Dollars.	
Aug. 2	Tours I and I dad		7	25	50	7.5
	35 gal. Turpentine			61		35
	15 " Boiled Linseed 011			68		20
	25# Whiting			014		38
	1-5 g21. Western Preservative Varnish		1	90	9	50
	2-#30 O.K. Brushes-Rubber Set		1	35		70
	3 - #25 # # # #		1	06		18
	5# Drop Black in Oil			17		85
	1# Prussian Blue "			40		40
	5# Burnt Umber " "			14		70
	5# L Chrome Green "			16.8		80
	5# Venetian Red • Check in	paryn	e.	09		45
	1 - 12 J.F.L.S. Ochre in oil voucher (of	10/11	CIL	06 10		75
	The Ch. Yellow Ollaword wot	unn	sail	Sarry		88
		- A	1 30 13.	/ - 1/		
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M	emo. returnedAus-10 1909 bursing Cle	rch, t	ny	order		
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Building: U	C Wint		_			
	READ THIS NOTE CAREFULLY.	er,	Col	orad	0.	
Duplicate vouch	ers are no longer required. This Memorandum, for reference purposes sololy is a sub-size.	transcript	nhovo	of the server		
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their files.	nts for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legendere the Voucher is forwarded to the Department for required the Management of the North Research of the Penartment for required the Management for the North Research of the Penartment for required the Management for the North Research of the Penartment for required the Management for the North Research of the Penartment for required the North Research of the Penartment for the North Research of the Penartment for th	i), demen	4410 715			
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their files.	red from the Department, accompanied with the Memorandum, the three lines below (check legend) should be	st not be d	etache for fu	d. When c	thecks in payme ace by Custodia	ent ins
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In all cases who for youthers are received others interested the state of the state	ADMINISTRATIVE ACTION. nitted for s follows:	st not be d	etache for fu	d. When c	checks in payme	ins
In all cases who would be seen that the seed of the se	ADMINISTRATIVE ACTION. nitted for s follows:	st not be d	etache for fu	d. When c	checks in payme	ins
In all cases who wouchers are received and others interested and others interested account sub-Differences of Amount	ADMINISTRATIVE ACTION. nitted for s follows:	st not be d	etache for fu	d. When c	checks in payme	ins

(Clerk or agent.)

(Place where located.)

Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mind Building, Denvey, (State full title of appropriation, using both Jues If necessary.)

Amount, \$102 89

IN FAVOR OF

Mc Mur try Mfg 60.

(Name of payee, using both lines if persons.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing ..

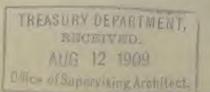
(Clerk or agent.)

(Place where located,)

_ ____, 1

(Period for which account is rendered.)

2-2014



GENERAL INSTRUCTIONS.

Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

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5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. Itemization.—Unless Issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

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 Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the unuount of the contractor proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a recult of such delay.

13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

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15. Architects—Tarsney Act.—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$...................." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Form multipart	Form Noproved by	the Comptroller of thember 18, 1997. Appropriation: Wind Building (Make	g lang appropriation.	bole	General III	all of	
1111.	UNI	TED STATES, To Joshi Dog ADDRENS: (Riccet and number.)	Jood Comments	ompany.	Colu	rad	o,
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			of the Sec	retary.			
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	Me	mo. returned AUG 20 1909	TOTAL		0		
Buildi	ing: U	s. Mint	Location: De	wer	Coler	wo	70.
Dun	liente vouch	READ THIS NOTE	CAREFULLY.				
their file	Il come sub-	ers are no longer required. This Memorandum, for reference purposes so into for Public Buildings, when forwarding their accounts, will fill out one the Voucher is forwarded to the Department for payment the Memorandum, the three from the Department, accompanied with the Memorandum, the three	the three lines below (check legens	i), detach the Mon	normodum and	retain it i	for
		ADMINISTRATI					-
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.1	moun	t allowed on voucher			*******************************	- Angeline esse	-
Paid b		k No. , dated		drawn, on			100
by		Name of distursing officer.) , Disbursing	(Clark or agent.)			raprision.	

Voucher	No.	
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Treasury Bepartment.

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

(State full title of appropriation, using both lines if necessary.

Amount, \$ 56 25

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

2 - 2014



GENERAL INSTRUCTIONS.

- 1. Form and use.-This form of voucher will be used for all expendithres except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last
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- 10. Additions and deductions .- All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.-In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contr. or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements .- Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rosts with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Departmeat, with a statement of account and a full explanation of the can we of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction,-When lowing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detuched by the Disburging Agent or at the Department.
- 11. Disbursing agents.-These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandam.)
- 16. Architects-Tarsney Act .- Architects are required to prepare and certify vouchers, in payment for work done under their local aunervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$ ____." The approval certificate on the vougher is for the signature of the Superintendent of Construction, who act as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers .- Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and leving vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ARCHITECT.
FORM NO. 3600.
Form approved by the Comptroller of
the Treasury September 12, 1907.

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

Note General Instructions on back of Memorandum.

Mint	Building,	Denver,	Colorado,	
		(State full title of ap	propriation.)	

THE	UN	ITED	STA	TES.
-----	----	------	-----	------

Appropriation:

James A. McGonigle. To ...

...., Dr.

DATE OF DELIVERY OR SERVICE.	9							
190 9	ITEMS.		UNIT PRICE.		Amount.			
190 9			Dolls.	Cts.	Per-		Dollars.	Cts
Apr. 27	Carving panels over windows as	nd main						
	entrance.						4,443	00
	Less payments made						2,690	-
	Amount	due				\$	1,752	-
				JU	IN S)	1909	-4400
		Voucher to D	. C	JUN 1	6 1909			
	Check in payment of	Memo. return	ied	70	14 1	U	1303	
	voucher (of which this	*1500						
	Memorandumisapart)							
	will be sent direct to					-		
	public creditor by Dis-							
	bursing Clerk, by order							
	of the Sant	TOTAL				00	1,752	90
	of the Secretary.							

Building: U. S.		
Dullding: U. S.	Location.	
0	Location:	***************************************

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Duplicate voiciners are no longer required. This attended in the Voucher.

Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMIN	ISTRATIVE ACTION.	
Account submitted for Differences as follows:	and the second s	\$
Amount allowed on voucher		
Paid by check No	ted, 190	, drawn on
by (Name of disbursing officer.)	isbursing (Clerk or agent.)	(Place where located)

Voucher	$\mathcal{N}o.$		
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Treasury Department. OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Criver Colo

Amount, \$1752

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

TREASURY DEPARTMENT, Office of Supervising Architect,

GENERAL INSTRUCTIONS.

1. Form and use. - This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. Certificates .- Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. Briefing .- The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. Reimbursements.-Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity, Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. Correction of errors.-Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. Additions and deductions .- All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contra or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. Final settlements.-Vouchers in final settlement of contract under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. Disbursing agents.-These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

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16. Sample vouchers, -- Youchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ARCHITECT.
Form No. 8600.
Form approved by the Comptroller of
the Treasury September 12, 1907. General Instructions on back of Memorandum. Appropriation: THE UNITED STATES, DATE OF DELIVERY OR SERVICE. AMOUNT 190Q Dolls. Per-Dollars. Cts. Cts. Proposal accepted of March 15, 1909 1800000 22500 1822500 Less payments made, Amount de 15502 50 Voucher to D. C ... Check in payment of Memo. returned. voucher (of which this Memorandumisa part) will be sent direct to public creditor by Disbursing Clerk, by order of the Secretary. Building: U.S. Mind READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Youcher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for Disbursing Agents for Public Buildings, when forwarding their accounts, with in our the files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for ... Differences as follows: Amount allowed on voucher ___ Paid by check No. ., to order of Payee named above, for \$. , Disbursing (Name of disbursing officer.) (Place where located.)

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

6883 cher No.

Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mand Building (State full title of appropriation, using both line if yecess

Amount, \$272250
IN AVOR OF
OM J. M. SON
(Name of payer, uping both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing ___

(Clerk or agent.)

(Place where located.)

100

(Period for which account is rendered.)

2-2014 TREASURY DEPARTMENT,
RECEIVED.
MAY 27 1909
Office of Supervising Architect.

GENERAL INSTRUCTIONS.

- 1. Form and use.—This form of voncher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fustening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- b. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforescen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal nust be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or dumage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher pad (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ARCHITECT.
FORM NO. 8600.
Form approved by the Comptroller of
the Treasury September 12, 1907. VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL. Note General Instructions on back of Monorandum. Appropriation: THE UNITED STATES, ADDRESS: _. (Street and number.) DATE OF DELIVERY UNIT PRICE ITEMS. 1900 Dolls. Dollars. Cts. Cts. 444300 60000 3,84300 hers 30% retained 1.1, 52.90 " payments made, 1835.05 Amount Due Warrant in payment of voucher (of which this Memorandum is a part) will be sent direct to ORIGINAL OF THIS ACCOUNT TREASURY DEPARTMENT, FOR public creditor by Erras urer, U.S. by order of the SETTLEMENT, ON A 85505 () TOTAL Secretary. Building: U.S. Mink READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for Differences as follows: Amount allowed on voucher Paid by check No., to order of Payee named above, for \$, Disbursing (Clerk or agent.) (Name of disbursing officer.) (Place where located.)

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

(State full title of appropriation, using both lines if necessary.)

Amount \$ 855.05

Ames A. McJonigle
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

TREASURY DEPARTMENT,
RECRIVED.
FEB 9 1909

Office of Supervising Architect.

GENERAL INSTRUCTIONS.

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
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- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
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- 12. Final settlements.—Vouchers in final settlement of contractunder bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
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- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
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OFFICE OF SUPER FORM N	DEPARTMENT, VOUCHER FOR (a. 8600.) The Comptroller of ptember 12, 1907. Appropriation:	Purchases, and services	OTHER THAN PERSONAL LOS OF Appropriation.)	Buile	duig	Note General Instr on back Memorand	of	15
THE UNI	TED STATES, To The local Address: No. 5 Book	orado Painting 9.	Sand Blast / of payee.) Derve (City or town.)	60, v,		DR.	rad.	0,
TE OF DELIVERY		- I		Unit	PRICE.	Λ	MOUNT.	
1909		ITEMS.		Dolls.	Cts. P	er— Dolla:	rs.	Cts
ne 25	Cleaning by mean	s of sandblast lking	ing portions			2.0	0.0	0
	by equipment of the	J.						
		Check in p	argment of					
		voucher (of	misapart)					
		has been so	Carried and a second					
		public crear	ander.					
		La the Decade	TT om . *			2	00	0
Voucher. Disbursing	RE. conchers are no longer required. This Memorance g Agents for Public Buildings, when forwardings where the Voucher is forwarded to the Department, accompanied with	AD THIS NOTE (dum, for reference purposes solely their accounts, will fill out the truent for nament the Memoral	Location: Locati	eral transcripgend), detac	ot above	of the account sl	hown on	the t for
	AI submitted for es as follows:					3		
Amo	ount allowed on voucher				<i>\$</i>	6 		
Paid by o	check No.	, dated, to order						
by	(Name of dishursing officer)				-			

4017
Voucher No.

Creasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:
(Rehouse of Promotion
Apairs of Conservation of (thate full title of appropriation, using both lines if pecessary.)
Public Buildings, 1909
out to remain , 1909
Amount, \$ 200, 00
IN FAVOR OF
A RANGE OF
Colonado Vainting & Jand
(Yame of payee, using both lines if necessary.)
Dlast Co.
For Purchases, and Services other than Personal.
[To be filled in by Disbursing Officer.]
ACCOUNTS OF
(Name of disbursing officer.)
Disbursing (Clerk or agent.)
(Place where located.)
. 190
(Period for which account is rendered.)
- I TREASURY DEPARTMENT
2-2014 REGELVIO
101. 1 1909
I now the second

GENERAL INSTRUCTIONS.

- Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
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Voucher No.

Treasury Department.

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Amount, \$1215.08

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Place where located.)

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT, RECEIVED. Office of Supervising Architect.

GENERAL INSTRUCTIONS.

1. Form and use.-This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building .- State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this

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5. Letters of transmittal .- Accompany all vouchers for unanthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

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2-2014

6461 Voucher No.

Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

September of Processor vations

September of Subline Duildings 1909

Amount, \$1700.00

Smith & McCallin
(Name of pavee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

. 190

(Period for which account is rendered.)

BEOMY DEPARTMENT,
BEOMY BEOMY BD.
JUN 12 1909
Office of Supervicing architect.

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2-2011

65 Foucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

# APPROPRIATION:

Mint Building
(State full title of appropriation, using both links if necessary.)

Downer, Colorado,

Amount, \$ 3,01509

(Name of pysee, using 10th lines if necessary.)

# For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located )

., 190

(Period for which account is rendered.)



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14. Disbursing agents,—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voncher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. Architects—Tarsney Act.—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$......................" The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

General Instructions on back of Memorandum. VOUCHER FOR PURCHARES, AND SERVICES OTHER THAN PERSONAL. TREASURY DEPARTMENT, OFFIG. BY SUPERVISING ABOUTER,
FORM NO. 8600.
Form approved by the Comptreller of
the Treasury September 12, 1907. Appropriation: THE UNITED STATES, ADDRESS: (Street and number.) Antitar. Ower Pages DATE OF DELIVERY OR SERVICE. TTEMS. 1908 Dollars. Per-Dolla. Cia. Miscellaneous changes Less value of work not completed Less 10 % retained Check in payment of voucher (of which this Memorandumisa part) sperintendent of Construction by Disbursing Clerk, by order of the Secretary. 1350 TOTAL Building: U. S. Mint Location: Denver, Colorado. READ THIS NOTE CAREFULLY. Duplicate rouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voncher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

ADMINISTRATIVE ACTION.

Account submitted for

Differences as follows:

Amount allowed on voucher

Paid by check No.

, dated

, to order of Payee named above, for \$

(Clerk or agent.)

(Place where located.)

(Place where located.)

# Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

### APPROPRIATION:

(State full title of appropriation, using both lines if necessary)

Denver, Colo.

Amount, \$135000

IN FAVOR OF

Milliam Duthie (Name of payer, using both lines if necessary.)

Derwer, Colorado

# For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

. .

(Name of disbursing officer.)

Disbursing

Merk or agent.

(Place where located.)

190

(Period for which account is rendered.)

2-2014



#### GENERAL INSTRUCTIONS.

- Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether us a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal.—Accompany all vouchers for mauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for puyment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vonchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or smus properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind nottle authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Note General Instructions on back of Memorandum.

# VAULTS, SAFES AND LOCKS FOR PUBLIC BUIDINGS, 1908.

(State full title of appropriation.)

	T	HE	U	N	11	PE	D	ST	ATES	
--	---	----	---	---	----	----	---	----	------	--

Appropriation:

To J.M.MOSSMAN COMPANY

(Name of payee,) New York City. .. DR. N.Y.

23 Warren Street. (State.) (Street and unmber,) (City or town.) DATE OF DELIVERY UNIT PRICE AMOUNT. ITEMS. 190 8 Dollars. Cin. Dolla. Cta. Per-Cleaning, repairing and guaranteeing during 13 June fiscal year ending June 30th, 1908, five 50 (5) time locks, 10 00 Check in payment of

Check in payment of

Check in payment of

Check of 50 00 TOTAL....

5	0	0	0
0	V	V	U

(Name of disbursing officer.)

Building:	U. S	(int	Location:	Denver,	Colorado.
dillaing:	U. D		Lioution.		

#### READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the ner.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for

their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment

of vouchers are received from the Department, accompanie	ed with the Bremorangum, the ones mes		Leed,	BEOGLIEUS
	ADMINISTRATIVE	ACTIONSTING	Custodi /n	
Account submitted for	A		\$	
Differences as follows:				
Amount allowed on voucher				
Paid by check No.				
by(Name of dishursing officer.)				

Voucher No.

Treasury Department. OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

blie Buildings, 1908

Amount \$ 50 00

For Purchases, and Services other than Personal,

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Place where located.)

(Period for which account is rendered.)

MEASURY DEPARTMENT, Office of Supervising Architect

#### GENERAL INSTRUCTIONS.

- 1. Form and use .- This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last
- 2. Title of building .- State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians Is particularly called to this requirement.
- 3. Certificates .- Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
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- 5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure
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- 9. Correction of errors. Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
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- 11. Division under appropriations.-In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads,

- 12. Final settlements.-Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.-When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.-These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voncher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such anthority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
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- 16, Sample vouchers.-Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

(Name of disbursing officer.)

Note General Instructions on back of

Form appr	oved by	Appropriation: Mink Building, Denvey, C. (Sate full title of appropriation.)	olor	ad	0.	Jemorandum.	
THE	UNI	TED STATES,  To William Duthie  (Name of payee.)  Address: Continuital Building Derve  (Street and number.)  (City or town.)	~,		, D	OR. Loxuda. (State.)	
DATE OF DEL		· (co.y.a. a.a.a.)		IT PRIC	DE.	AMOUNT.	
190 c	8	ITEMS.	Dolls.		Per—		Ots
nay	/	Miscellaneurs changes Proposal accepted Max			/	3,722	0
Y		Proposal accepted Mar	ch.	10.	19.08	10	
						3,732	
	-	Less value of work, not campleted				3,732	0
	-					3,332	0
y	·	dess 10 % returned 3,33.20				1683	9
		Less 10% retained 3,33.20  " payments made 1350.00  Amount due			*	1,648	
		Wastant in				1	
	-	Of voucher (of which this					
		Memorandum is a part)					
		nom be sent direct to					
		prioric creditor by Torra					
	./	Secretary. Original referred				1/40	-
		Secretary. Original referred				1648	80
		Accounting Officer. MAY 7 1908					
Build	ing:	U. S. Mish Location: Der	wes	1.1	201	wado.	-
their files	ursing A	READ THIS NOTE CAREFULLY.  Schers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literary agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legal where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and no neived from the Department, accompanied with the Memorandum, the three lines below (check legand) should	end), deta	ch the	Memorai	dum and retain it	for
		ADMINISTRATIVE ACTION.					
Accou Differ	ent su	bmitted for as follows:			\$		;
e/	1mou	nt allowed on voucher			\$		
		eck No. dated , 190	. dra	un	on		
<i>by</i>		(Name of disbursing officer.) , Disbursing	above,	for	\$		

(Clerk or agent.)

(Place where located.)

2-2014

Voucher No	
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Treasury Department. OFFICE OF SUPERVISING ARCHITECT.

# APPROPRIATION.

IN FAVOR OF Name of payee, using both lines if necessary.)

# For Purchases, and Services other than Personal,

[To be filled in by Disbursing Officer.]

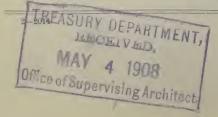
ACCOUNTS OF

(Name of disbursing officer.)

Disbursing (Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)



#### GENERAL INSTRUCTIONS.

- 1. Form and use. This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building. State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates,-Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
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- 5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
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- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.-These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
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# REFERENCE MEMORANDUM.

(Detachable. Part of Voucher Form No. 8600.)

Voucher No.

(For Disbursing Officer's use only.)

(Place where located.) 2-2014

The United States,	Block Deswey (City or town.)	, Dr.
Address: U. pera Marse	nd number.) (City or town.)	Colo.
or Service. AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT.
un. 10 Départment de letter Dec. 7, 1906.	Labor and materials for furnishing and installing new hoisting and counterweight cables on elevator	Dollars. Cer
	No. 2, at \$56.00 each.	11200
Pro		
, (F)		
Cy Chicate to be telined		-
Gy Chicate to be t		
to to fine single		
an tet Chi		
Zed		
	TOTAL AMOUNT AS SHOWN ON VOUCHER,	112 00
APPROPRIATION: "Neating Appa BUILDING: U.S. J. Mint	exatus for Public Buildings, A	gog. "
REA	AD THIS NOTE CAREFULLY.	
Disbursing agents for public buildings, Memorandum and retain it for their files.  In all cases where the voucher is forwa must not be detached. When checks in payme	ed. This Memorandum, for reference purposes solely, is a son the voucher. when forwarding their accounts, will fill out the three line rded to the Department for payment the Memorandum must of vouchers are received from the Department, accompand in for future reference by Custodians and others interested.	es below, detach the
	MINISTRATIVE ACTION.	
	\$\$	
	\$\$	
Paid by check No.	., dated, 190 , drawn on	
by(Name of disbursing officer.)	, to order of Payee named above, for \$, Disbursing (Clerk or Agent.) (Place where	B Joneford )

### GENERAL INSTRUCTIONS.

1. FORM AND USE.—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.

2. Caption.—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.

3. Body of voucher.

(a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.

- (b) Second column, state date of contract, thus: 'Contract dated May 10, 1902;' date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;' or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.
- (c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.
- (d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.
- 4. APPROPRIATION.—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If necertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.
- 5. True of Building.—State the title of the building on the line directly of that purpose, following it with the name of the city and state in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and cause delay in settlement.
- 6. RECEIPT.—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

- 7. CERTIFICATE.—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.
- 8. Briffing.—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)
- 9. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be lated. This requirement does not affect Disbursing Agents where bonthly accounts are forwarded without letters.
  - 10. ITEMIZATION.
- (a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.
- (b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.
- 11. FREIGHT, TELEGRAMS, ETC.
- (a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.
- (b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.
- (c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.
- 12. REIMBURSEMENTS.—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.
- 13. Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.
- 14. Additions and deductions.—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.
- 15. DIVISION UNDER APPROPRIATIONS.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly charge ble to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

- 16. Final settlements,—Vouchers in final settlement of centracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 17. Superintendents of constanction.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 18. DISBURSING AGENTS.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)
- 19. Architects—Tarsney Act.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$_______." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 20. Sample vouchers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

### REFERENCE MEMORANDUM. (Detachable. Part of Voucher Form No. 8600.)

Voucher No.

(Place where located.)

(For Disbursing Officer's use only.) The United States, . Dr. AMOUNT. CHARACTER OF ARTICLES OR SERVICES. OATE OF DELIVERY OR SERVICE. AUTHORITY. Dollars. Repairs to roof gutter and outlets, and cleaning same Custodians Check in paument of boucher (of weich the Memorandum is part has been sent direct to Curtodian, water segue ther Leluin Mene orundum for reference purposes. TOTAL AMOUNT AS SHOWN ON VOUCHER, APPROPRIATION: " Repairs and Voisewation of Public Buildings READ THIS NOTE CAREFULLY, Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the voucher.

Disbursing agents for public buildings, when forwarding their accounts, will fill out the three lines below, detach the Memorandum and retain it for their files.

In all cases where the voucher is forwarded to the Department for account the Memorandum. In all cases where the voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for Differences, as follows: .... Amount allowed on voucher ..... 7.90 , dated ..... ....., 190 , drawn on ... Paid by check No. ....., to order of Payee named above, for \$_...

(Name of disbursing officer.) Disbursing (Clerk or Agent.)

### GENERAL INSTRUCTIONS.

- 1. FORM AND USE.—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.
- 2. Caption.—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.
- 3. BODY OF VOUCHER.
- (a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.
- (b) Second column, state date of contract, thus: "Contract dated May 10, 1902;" date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.
- (*) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.
- (d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.
- 4. APPROPRIATION.—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.
- 5. TITLE OF BUILDING.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.
- 6. RECEPT.—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the seroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The ignature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

- 7. CERTIFICATE.—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.
- S. Briefing.—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)
- 9. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.
- 10. ITEMIZATION.
- (a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.
- (b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.
- 11. FREIGHT, TELEGRAMS, ETC.
- (a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.
- (b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.
- (c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.
- 12. REIMBURSEMENTS.—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.
- 13. Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.
- 14. Additions and deductions.—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.
- 15. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a large against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

- 16. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 17. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 18. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)
- 19. Architects—Tarsney Act.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value" of service performed, and approved for payment in the amount stated, viz., \$______." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 20. Sample vouchers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

(Name of disbursing officer.)

#### REFERENCE MEMORANDUM. (Detachable. Part of Voucher Form No. 8600.)

Voucher No.

(Place where located.)

(For Disbursing Officer's use only.) The United States, To Nock & Tarside Dr. DATE OF DELIVERY CHARACTER OF ARTICLES OR SERVICES. AMOUNT AUTHORITY. OR SERVICE. Dollars. 1907 Proposal accepted Turnishing and delivering the December 27,1906, machinery and material for a freight elevator 1885 Check in payment of vouchez (of which this Memorandum isa part) has been sent direct to public creditor by Disbursing Cherky by order of the Secretary TOTAL AMOUNT AS SHOWN ON VOUCHER, APPROPRIATION: " Mint Building, Derwey, Colo READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the voucher. Disbursing agents for public buildings, when forwarding their accounts, will fill out the three lines below, detach the Memorandum and retain it for their files. In all cases where the voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for Differences, as follows: ___ Amount allowed on voucher ..... ----, 190 drawn on -Paid by check No. ....., to order of Payee named above, for \$.

#### GENERAL INSTRUCTIONS.

- 1. Form and use.—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.
- 2. Caption.—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.
- 3. BODY OF VOUCHER.
- (a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.
- (b) Second column, state date of contract, thus: "Contract dated May 10, 1902;" date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905:" otherwise, leave blank.
- (c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.
- (d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.
- 4. APPROPRIATION.—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.
- 5. TITLE OF BUILDING.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.
- 6. RECEIPT.—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must corporate with the names as written in the caption. When paid by local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

- 7. CERTIFICATE.—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.
- 8. Briefing.—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)
- 9. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.
- 10. ITEMIZATION.
- (a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.
- (b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.
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- (a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.
- (b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.
- (c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.
- 12. REIMBURSEMENTS.—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.
- 13. Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.
- 14. Additions and deductions.—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.
- 15. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

- 16. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being unde in detail to any loss or damage sustained by the United States as a result of such delay.
- 17. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 18. DISBURSING AGENTS.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)
- 10. ARCHITECTS—TARSNEY ACT.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$_______." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 20. Sample vouchers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expanditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

by ... (Name of disputsing officer.)

(Detachable. Part of Voucher Form No. 8600.)

2-2014

(Place where located.)

Tue (	United States,	J. M. Mossman  (Name of payee.)	, Dr.
	Address: 2.3 Wax A	Name of payee.)  Ver Street, New Yark,  (City or Jown.)	W.J.
OF DELIVERY	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT.
ne 25	Proposal accepted July 13,1906.	Cleaning and repairing five tune locks on vaults @ \$10. per lock	Dollars.
	Prop		
APPROPRIA	TION: "Vaults, Safes	TOTAL AMOUNT AS SHOWN ON VOUCHER.	50 0
Dupli literal trans Disbu Memorandu	icate vouchers are no longer requirements above of the account shown carsing agents for public buildings up and retain it for their files.	AD THIS NOTE CAREFULLY.  red. This Memorandum, for reference purposes solely, is a on the voucher.  when forwarding their accounts, will fill out the three lineared to the Department for payment the Memorandum ment of vouchers are received from the Department, accompaning for future reference by Custodians and others interested.	nes below, detail the
Account		MINISTRATIVE ACTION.	
	es, as follows:	Ψ	
Amo		\$ \$	
	heck No. 316010	, dated , 1907, drawn on , to order of Payee named above, for \$	

Disbursing ...

#### GENERAL INSTRUCTIONS.

- 1. FORM AND USE.—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.
- 2. Caption.—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.

#### 3. BODY OF VOUCHER.

- (a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.
- (b) Second column, state date of contract, thus: 'Contract dated May 10, 1902;' date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;' or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.
- (c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.
- (d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.
- 4. APPROPRIATION.—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md.," This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.
- 5. TITLE OF BUILDING.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in cettlements.
- 6. RECEIPT.—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officers name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be a ideal by the instructions contained in paragraphs 17 and 18.

- 7. CERTIFICATE.—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.
- 8. Briefing.—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)
- 9. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.
  - 10. ITEMIZATION.
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  - 11. FREIGHT, TELEGRAMS, ETC.
- (a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.
- (b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.
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- 14. Additions and deductions.—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.
- 15. DIVISION UNDER APPROPRIATIONS.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

- 16. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 17. SUPERINTENDENTS OF CONSTRUCTION.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the cheek-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 18. DISBURSING AGENTS.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)
- 19. ARCHITECTS—TARSNEY ACT.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$______." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 20. Sample vouchers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and contion heretofore prepared as samples for distribution to those with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

(For Disbursing Officer's use only.)

The United States,

Address: 1815 Arabahoe St., Denver, Colombine Con Dr. (Street and number.) (City or town.) (State.)

OR SERVICE.	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT.
aug 22	Gorpad accepted July 16. 1907.	Reconstructing flow of refinery melting rown	Dollars. Cents.
voue Men has Cus ate oran	Check in payment of the cher (of which this norandum is part) been sent direct to todian, under repartioner. Retain Memoratum for reference poses.	January and	
		Total Amount as shown on Voucher,	235000

APPROPRIATION: "Repairs and Proservation Public Buildings, 1908"
BUILDING: U.S. Mint LOCATION: Deriver, 606.

# READ THIS NOTE CAREFULLY.

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Disbursing agents for public buildings, when forwarding their accounts, will fill out the three lines below, detach the

Memorandum and retain it for their files.

In all cases where the voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below should be filled in for future reference by Custodians and others interested.

£	ADMINISTRATIVE ACTION.	
Account submitted for Differences, as follows:		\$
Amount allowed on voucher .		\$\$
Paid by check No.	, dated , drawn , 190 , drawn , to order of Payee named above, for	on
by(Name of disbursing officer.)	, Disbursing (Clerk or Agent.) (Plan	where located.)

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(For Disbursing Officer's use only.)

The United States,

Address:

To James A.

me Jonigle -

(Street and number.)

Ceweding orth, Kans

Date of Delivery OR SERVICE.  AUTHORITY.  CHARACTER OF ARTICLES OR SERVICES.  AMOUN  Dollars.  Dollars.  May 18, 1907  entrance and windows  1, 14 14 3 a  dess value of work not completed 3, 9 6 y o	
	T.
m' 18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Cents,
May 18, 1907 entrance and windows 1, 4 43	0
dess value of work not completed 3, 96 y o	0
Less 30% returned /11/2 8	0
Amount due - \$33332 Cheen in payment of	, 0
vouchez (of which this	
Memorandumisa part)	
has been sent direct to	
public creditor by Dis-	
bursing Clerk, by order	
Total Amount as shown on Voucher, 3332	0

APPROPRIATION: " Mint Duilding, Derwey, Colorado
BUILDING: U.S. Mint LOCATION: Derwey, Colo.

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ADM	INISTRATIVE ACTION.	
Account submitted for		\$
Differences, as follows:		
		\$
Amount allowed in voucher		
Paid by check No,	dated, 190	drawn on
Name of disturning conver.)		
Thence of dissiding assert.)	(Clerk of Agent.)	(Place where located.) 2-2014

### GENERAL INSTRUCTIONS.

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16. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

17. SUPERINTENDENTS OF CONSTRUCTION.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

18. DISBURSING AGENTS.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)

19. ARCHITECTS—TARSNEY ACT.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$______." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

20. Sample vouchers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

VOLCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL General Instructions on back of Memorandum. TREASURY DEPARTMENT, OFFICE OF SUPERVISING ABCRITECT,
FORM NO. 8600.
Form approved by the Comptroller of
the Treasury September 12, 1907. Appropriation: THE UNITED STATES, ADDRESS: AMOUNT UNIT PRIOR DATE OF DELIVERY OR SERVICE. ITEMS Dollars 190-444300 dess value of work not completed. hess 30% retained 237.90 " payments made 333.20 Amount due Chech in payment of voucher (of which this Memorandumisa part) has been sent direct to public creditor by Dis-Bursing Clerk, by order of the Secretary. TOTAL --Wint Building: U.S. READ THIS NOTE CAREFULLY. Duplicate seachers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Venetic r. Disturring Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for ther file. Where the Veneher is forwarded to the Department for payment the Memorandam must accompany it and must not be detached. When checks in payment of yearly are received from the Department, accompanied with the Memorandam, the three lines below (check legend) should be filled in for future reference by Custodian and others interested. ADMINISTRATIVE ACTION. Account submitted for Differences as follows: Amount allowed on voucher , 190 , drawn on Paid by check No. , to order of Payce named above, for \$ Disbursing __ (Clark or a cent.) (Place whose located.) (Name of di burning officer.)

Treasury Department. OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

## For Purchases, and Services other than Personal.

[To be filled in by Distursing Officer.]

ACCOUNTS OF

(Name of diaburning officer.)

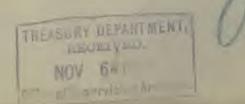
Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

2-2014



#### GENERAL INSTRUCTIONS.

- 1. Form and use, -This form of vonsher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building. -State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certifientes. Vouchers received at the Department without certification will be returned. The approval blank, for the I nature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voncher is paid at Washington, D. C.
- 4. Briefing .- The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voncher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult " Instructions to Custodians,"
- 6. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a lorief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization,-Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vonchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements .- Vonchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reinforsement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity, Before using their own funds, they should ascertain whether it is feasible to forward vonchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employ es to use their own funds, the facts should be set out in the vouchers.
- 9 Correction of errors.-Errors in computation or extension, in stating dutes of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against,
- 10. Additions and deductions .- All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers bound on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.-In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vonchers rendered under each head, deducting from the amount of the contre or proposal in each voucher the sum or sums properly chargeable to the other Items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements. Vouchers in final settlement of contracts under bond must not be laused without prior authority from the Depart ment. Such settlements may involve the Imposition of a populty, the determination of which rests with the Borretary of the Transury. Accepted proposals, whose terms may provide a penulty for delay in execution of work, should be aimitarly treated. The completion of work under and b contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the cause of delay, if any, reference being made in detail to any lower damage mutained by the United States as a result of such delay.
- 13. Superintendents of construction.-When having vouchers for presentation to a Dishursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the
- 14. Disbursing agents.-These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no dislursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 15. Architects-Tarsney Act. Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voncher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$ ...... " The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers.-Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vonchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Form No. 8600. Note General Instructions on back of Memorandum. Form approved by the Comptroller of the Treasury September 1, 1907. Appropriation: Mechanical Equipment for Cublic Buildings, 1906. THE UNITED STATES, DATE OF DELIVERY USIT PRICE ITEMS 1908 Dolla. Cto, Per-Dollars. Cis. Steam L Lin Compressor, Lead hined fripe and fittings, to Less one half contract price which is withheld pending ratisfacting test to 2367 86 118393 Andount duel 1,18393 Check to many vonefier for form Memoranthinicia floo bren protection public embiners in the decretary Building: U. S. Mint Location: Denver Colo. READ THIS NOTE CAREFULLY. Inglicate resolves are no longer required. This Memorandum, for reference purpose solely, is a substitute. Make a literal transcript above of the account shown on the Disturbing Accuss for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memerandum and retain it for In all cases where the Voucher is forwarded to the Department for papers the Momerandum must accompany it and must not be detached. When checks in payment and others are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custolians. ADMINISTRATIVE ACTION. Account submitted for Differences as follows: Amount allowed on voucher _ Paid by check No. . dated .., 190 . drawn on , to order of Payee named above, for \$ ... , Disbursing (Clerk or agent) by (Name of distursing officer ) (Place where lucanel.) 3-4011

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL

TREASURY DEPARTMENT.

Voucher No.	Vou	cher	No.	
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# Treasury Department.

OFFICE OF SUPERVISING ARCHITECT.

Amount, \$ 1.18

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

TREASURY DEPARTMENT, 2-2014 Office of Supervising Architect.

#### GENERAL INSTRUCTIONS.

- 1. Form and use. This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.-State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this
- 3. Certificates .- Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing .- The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodlans."
- 5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.-Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- 9. Correction of errors Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions .- All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.-Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.-When issuing vonchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.-These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 15. Architects-Tarsney Act.-Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department, Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers.-Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

# REFERENCE MEMORANDUM. (Detachable, Part of Voucher Form No. 8600.)

Voucher No.

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(For Disbursing Officer's use) The United States, AMOUNT CHARACTER OF ARTICLES OR SERVICES. DATE OF DELIVERY OR SERVICE. AUTHORITY. 1906, Check in payment of Trop voucher (of which this Memorandum is a part has been sent direct to public creditor by Disbussing Clerk, by order of the Socretary TOTAL AMOUNT AS SHOWN ON VOUCHER, APPROPRIATION: "Vaults, Safes & docks READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the voucher.

Disbursing agents for public buildings, when forwarding their accounts, will fill out the three lines below, detach the In all cases where the voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for Differences, as follows: Amount allowed on voucher , 190 , drawn on Assertant Paid by check No. 27485 Treasurer (hicag

#### GENERAL INSTRUCTIONS.

- L FORM and USE.—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.
- 2. CAPTION.—Insert the name of the public creditor (person, firm, or cerporation, legibly written) on the first line, and the complete address on the next line below. The payer's name must be in exactly the same form in the caption as in the signature to the receipt.
- 3. Bony or voccuen.
- (a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.
- (b) Second column, state date of contract, thus: "Contract dated May 10, 1902;" date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1904," otherwise, leave blank.
- (c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.
- (d) Fourth plumm, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.
- 4. ATTROPHATION.—Quote full title of appropriation from which payment to be made on the line provided. Do not confuse titles of special appropriations with decriptive titles of buildings. A building may be known as the "United States Custom-flouse, Baltimere, Md." but its appropriation will read simply "Custom-flouse, Baltimere, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write by instruction. Letters of authority, however, usually state the titles, and where this is the case they should be followed.
- b. Title of Dulleinn State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custedians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and cause delay in collement.
- 6. Researc. When forwarded to the Department for payment, fill in the receipt on the appropriate line (allo the crell) with the amount called for by the voucher, and insert the disbursing officer's name. He care that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a nomber of the firm), or corporation (the right its proper officer) in whose favor the voucher is is ned. Against agree of public crediture must carrespond with the names as written in the caption. When paid by a local Disbursing Agent, be anded by the instructions contained in paragraphs 17 and 18.

- 7. CERTIFICATE.—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disluraing officer, located at Washington, D. C.
- 8. Briefing.—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expanditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)
- 9. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.
- 10. ITEMIZATION.
- (a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.
- (b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.
- 11. FREIGHT, TELEGRAMS, ETC.
- (a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.
- (b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.
- (c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.
- 12. REIMBURSEMENTS.—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.
- 13. Correction of Europas.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.
- 14. Additions and deductions.—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or preposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.
- 15. Division UNDER APPROPRIATIONS.—In vouchers issued under contracts or accepted proposals involving a charge against two or mere appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

- 16. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 17. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 18. DISBURSING AGENTS.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)
- 10. Architects—Tarsney Act.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$______." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accuracy for payments on account of amounts stops.
- 20. Sample volumes.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the new single voucher form.)

(Name of di burdug officer.)

### REFERENCE MEMORANDUM. (Detachable. Part of Voucher Form No. 8600.)

Voucher No.

The	Adaress:	ited States Safe Company (Nam) of payer of Chizabeth gity or town.)	Dr. (State.)
of Deliving Service.	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT.
06 lug. 2	Troposal accepted April 6. 1906.	One Shell Safe	110 5 C
	The enclosed Chech	id nat	
	in Pois	ined	
	10.12	Tomas Avorage as Should be Volideed	110 5
literal ( I Memor	Duplicate vouchers are no longer requiremental above of the account shown Disbursing agents for public building and um and retain it for their files.  In all cases where the voucher is forward to the detached. When checks in payrous the detached.	LOCATION: Description of the three line warded to the Department for payment the Memorandum munent of vouchers are received from the Department, accompal in for future reference by Custodians and others interested.	es below, detach the
Differ	nt submitted forences, as follows:	OMINISTRATIVE ACTION.	
		\$	
	· ·	, dated, to order of Payee named above, for \$	
		Disbursing (Clerk or Agent ) (Phone who	

(Clerk or Agent.)

(Place where located.)

2-2014

## GENERAL INSTRUCTIONS.

- 1. Form and use.—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.
- 2. Caption.—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.
- 3. Body of voucher.
- (a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.
- (b) Second column, state date of contract, thus: 'Contract dated May 10, 1902;'' date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;'' or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.
- (c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.
- (d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.
- 4. APPROPRIATION.—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md." but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.
- 5. Title of Building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, at its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.
- 6. RECEIPT.—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the mount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt ahould be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

- 7. CERTIFICATE.—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.
- 8. Briefing.—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)
- 9. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.
- 10. ITEMIZATION.
- (a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.
- (b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.
- 11. FREIGHT, TELEGRAMS, ETC.
- (a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.
- (b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.
- (c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.
- 12. REIMBURSEMENTS.—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.
- 13. Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.
- 14. Additions and deductions.—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.
- 15. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

cach head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly thargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

- 16. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 17. SUPERINTENDENTS OF CONSTRUCTION.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 18. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)
- 19. Architects—Tarsney Act.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$_______." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 20. Sample voichers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and saving vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

